

Municipal	2022 Gross Budget	2022 Net Budget	Year-End COVID Variance	Year-End Non-COVID Variance	Year-End Overall Variance	% of Gross Budget
<u>CITY DEPARTMENTS</u>						
Transit Windsor	\$39,317,934	\$16,421,543	(\$2,791,000)	(\$1,041,000)	(\$3,832,000)	(9.7%)
Corporate Accounts	\$167,712,718	\$30,590,747	(\$3,900,000)	\$420,000	(\$3,480,000)	(2.1%)
Fire & Rescue	\$52,491,089	\$50,538,358	(\$412,000)	(\$2,460,000)	(\$2,872,000)	(5.5%)
Public Works	\$58,680,331	\$29,038,896	(\$790,000)	(\$1,390,000)	(\$2,180,000)	(3.7%)
Housing & Children Services *	\$129,200,728	\$27,582,506	\$120,000	(\$1,485,000)	(\$1,365,000)	(1.1%)
Recreation & Culture	\$25,738,985	\$13,577,045	(\$1,400,000)	\$400,000	(\$1,000,000)	(3.9%)
Purchasing, Risk & POA	\$12,422,984	\$3,458,819	(\$400,000)	(\$250,000)	(\$650,000)	(5.2%)
Council Services	\$6,585,297	\$3,382,297	(\$400,000)	(\$130,000)	(\$530,000)	(8.0%)
Legal Services	\$3,672,157	\$3,360,201	(\$260,000)	\$0	(\$260,000)	(7.1%)
Building Services	\$7,871,886	\$2,029,125	(\$150,000)	\$45,000	(\$195,000)	(2.5%)
Parks & Facilities	\$36,841,100	\$27,573,238	(\$151,000)	(\$40,000)	(\$191,000)	(0.5%)
Taxation	\$3,475,392	\$604,831	\$0	(\$180,000)	(\$180,000)	(5.2%)
Engineering	\$7,913,993	\$2,575,065	(\$57,000)	\$14,000	(\$43,000)	(0.5%)
Communications	\$4,058,175	\$3,342,673	(\$152,000)	\$130,000	(\$22,000)	(0.5%)
Asset Planning	\$1,875,527	\$864,607	\$0	(\$4,000)	(\$4,000)	(0.2%)
CAO's Office	\$1,103,044	\$1,103,044	\$0	\$0	\$0	0.0%
City Council	\$1,050,834	\$875,193	\$0	\$0	\$0	0.0%
Mayor's Office	\$505,705	\$505,705	\$0	\$0	\$0	0.0%
Economic Development	\$1,364,556	\$1,364,556	\$0	\$0	\$0	0.0%
Human Resources	\$7,252,526	\$6,333,184	(\$45,000)	\$45,000	\$0	0.0%
Pollution Control	\$21,337,790	\$0	\$0	\$0	\$0	0.0%
Security & Special Activities	\$3,701,829	\$1,186,543	(\$27,000)	\$27,000	\$0	0.0%
Accounting	\$3,162,235	\$2,329,132	\$0	\$20,000	\$20,000	0.6%
Information Technology	\$9,076,667	\$7,367,292	\$0	\$55,000	\$55,000	0.6%
Library Services	\$9,284,880	\$8,319,985	\$106,000	\$0	\$106,000	1.1%
Financial Planning	\$3,971,534	\$2,846,297	\$0	\$165,000	\$165,000	4.2%
Planning & Development	\$4,109,297	\$3,175,026	\$0	\$520,000	\$520,000	12.7%
Employment & Social Services	\$101,037,567	\$7,589,312	\$67,000	\$698,000	\$765,000	0.8%
Huron Lodge	\$26,521,327	\$8,462,079	\$0	\$850,000	\$850,000	3.2%
Sub-Total: City Depts	\$751,338,087	\$266,397,299	(\$10,642,000)	(\$3,591,000)	(\$14,323,000)	(1.9%)
<u>AGENCIES, BOARDS & COMMITTEES</u>						
Police Services	\$115,019,577	\$96,977,437	(\$4,700,000)	\$450,000	(\$4,250,000)	(3.7%)
Agencies	\$20,858,415	\$20,757,817	\$0	\$94,000	\$94,000	0.5%
Sub-Total: ABC's	\$135,877,992	\$117,735,254	(\$4,700,000)	\$544,000	(\$4,156,000)	(3.1%)
Total: Municipal	\$887,216,079	\$384,132,553	(\$15,342,000)	(\$3,047,000)	(\$18,479,000)	(2.08%)
<u>Other Funding Sources</u>						
On-Off Street Parking	\$0	\$0	(\$725,000)	\$146,000	(\$579,000)	0.0%
Sewer Surcharge Reserve	\$84,128,725	\$0	\$0	\$26,000	\$26,000	0.0%
Building Permit Reserve	(\$169,408)	\$0	\$0	\$4,721,000	\$4,721,000	n/a
Total: OFS's	\$83,959,317	\$0	(\$725,000)	\$4,893,000	\$4,168,000	5.0%
<u>Government Business Enterprises</u>						
Windsor-Detroit Tunnel	n/a	n/a	(\$2,133,000)	\$0	(\$2,133,000)	n/a
Windsor Airport	n/a	n/a	(\$3,000,000)	\$211,000	(\$2,789,000)	n/a
Total: GBE's	n/a	n/a	(\$5,133,000)	\$211,000	(\$4,922,000)	n/a
Grand Total			(\$21,200,000)	\$2,057,000	(\$19,233,000)	n/a

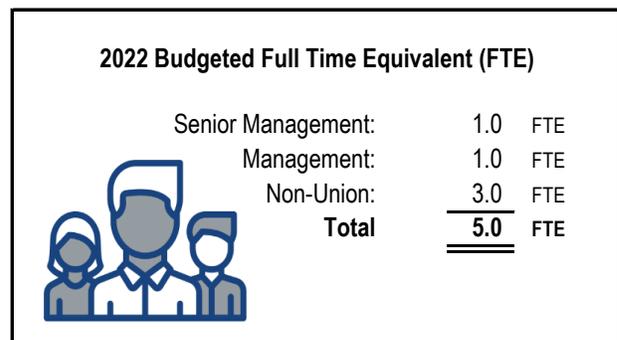
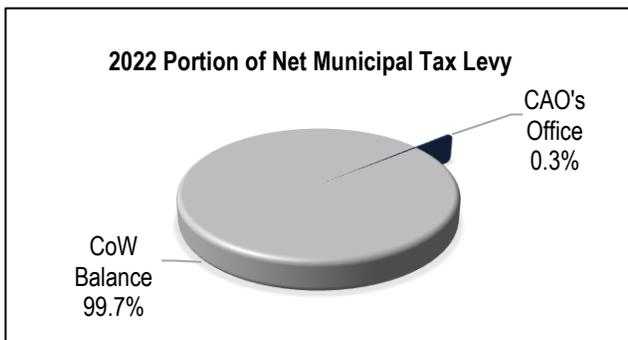
* Includes Windsor Essex County Housing Corporation (WECHC).

CAO'S OFFICE

DEPARTMENTAL OVERVIEW

The Chief Administrative Officer (CAO) works closely with the Mayor and City Council, as well as City Administration through its senior leaders, to ensure Council's goals and objectives are achieved. This is realized through strategic leadership to the Corporation, managing the daily operations of service delivery, and leading ongoing improvements with a goal of greater efficiency.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$30,000)	\$0	\$0	\$0
Annual Expense Budget	\$1,315,018	\$1,336,637	\$1,253,287	\$1,103,044
Annual Net Budget	\$1,285,018	\$1,336,637	\$1,253,287	\$1,103,044
Annual Net Variance	\$123,090	\$114,810	\$3,656	\$0
Variance as a % of Gross Budget	9.4%	8.6%	0.3%	0.0%



VARIANCE DESCRIPTION

The total departmental projected year-end variance is: \$0

The CAO's Office budget contains provisional budgets for corporate matters and it is difficult to anticipate until very close to year end, what these budgets may be used for. Therefore, we are projecting that the CAO Office will have no significant variances at this time.

CITY COUNCIL

DEPARTMENTAL OVERVIEW

Ontario Municipalities are governed by municipal councils. The job of municipal councils is to pass resolutions and by-laws governing municipal services, finances and the various regulatory frameworks. These functions are performed based on the delegated authority contained within the Municipal Act and other legislation and regulations. In Windsor, City Council is composed of the Mayor (Head of Council) and 10 Councillors (1 for each of the 10 Wards).

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$277,165)	(\$185,000)	(\$156,991)	(\$175,641)
Annual Expense Budget	\$1,008,389	\$1,031,469	\$1,029,184	\$1,050,834
Annual Net Budget	\$731,224	\$846,469	\$872,193	\$875,193
Annual Net Variance	(\$8,275)	\$48,836	\$57,963	\$0
Variance as a % of Gross Budget	(0.8%)	4.7%	5.6%	0.0%

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **\$0**

No significant variances projected at this time.

MAYOR'S OFFICE

DEPARTMENTAL OVERVIEW

The Mayor is the Head of City Council the Chief Executive Officer (CEO) of the Corporation of the City of Windsor. As Head of Council he presides over all meetings of Council. The Mayor ensures that the laws governing the Municipality are properly executed and enforced. The Mayor has primary responsibility for seeing that the policies of the Municipality are implemented, and he works closely with Council to ensure that this occurs.

As CEO, the Mayor has responsibility for all actions taken on behalf of the municipal corporation. Based on the approval of Council, the Mayor has responsibility for directing municipal spending priorities in accordance with local needs and preferences, and oversees the Municipality's administration to ensure that all actions taken by administration are consistent with Council policies.

The Mayor has a staff of contract employees hired directly by the Mayor to facilitate the operations of the Mayor's Office.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	\$0	\$0	\$0	\$0
Annual Expense Budget	\$905,325	\$905,325	\$1,455,705	\$505,705
Annual Net Budget	\$905,325	\$905,325	\$1,455,705	\$505,705
Annual Net Variance	\$0	\$0	\$0	\$0 *
Variance as a % of Gross Budget	0.0%	0.0%	0.0%	0.0%

* Projected

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: \$0

No significant variances projected at this time.

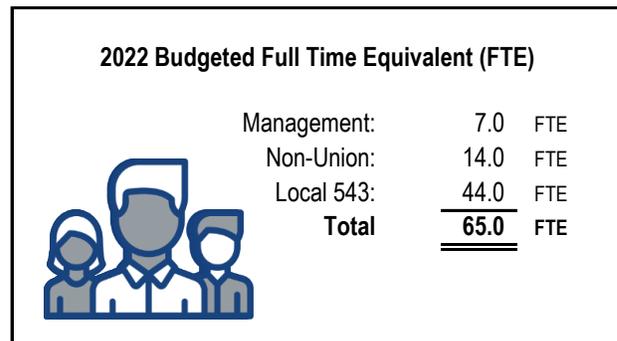
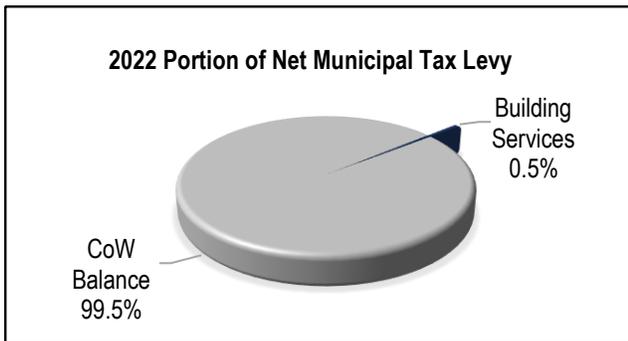
BUILDING SERVICES

DEPARTMENTAL OVERVIEW

Building Services is responsible for the application and enforcement of the Ontario Building Code and property related Municipal Bylaws. This includes issuing permits and performing inspections for all construction projects, and investigating and enforcing maintenance & land use Bylaws for all private properties.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	(\$5,779,256)	(\$5,842,761)
Annual Expense Budget	n/a	n/a	\$7,752,491	\$7,871,886
Annual Net Budget	n/a	n/a	\$1,973,235	\$2,029,125
Annual Net Variance	n/a	n/a	\$61,833	(\$195,000)
Variance as a % of Gross Budget	n/a	n/a	0.8%	(2.5%)

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Staff Gapping	\$0	\$234,000	\$234,000
Revenue Shortfall	(\$150,000)	(\$298,000)	(\$448,000)
Miscellaneous Expense Savings	\$0	\$19,000	\$19,000
Net Total	(\$150,000)	(\$45,000)	(\$195,000)

BUILDING SERVICES

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **(\$195,000)** *Deficit*

Staff Gapping: \$234,000

A delay in the hiring of several positions for the Building Department and Transportation Planning Division is contributing to an anticipated surplus of approximately \$234,000. In addition, some positions are experiencing timing issues and setbacks as well as unexpected staff turnover, which has also factored in to the anticipated surplus.

Revenue Deficit: \$(448,000)

Building by-law revenue is trending toward a year-end shortfall of approximately (\$412,000) related to by-law fees for the enforcement of property standards, residential rental property conditions and the upkeep of vacant buildings. The pandemic is still a major factor contributing to this revenue shortfall as approximately (\$150,000) of the (\$412,000) is estimated to be a direct result of; the Provincial lockdown that occurred early in the year which impacted enforcement activity, suspension of the court system, and the COVID-19 impact on landlords and tenants alike. City staff have attempted to accommodate residents given the circumstances surrounding the pandemic, however, it has had an impact on revenues. In addition, the Transportation Planning division is also expected to end the year with a revenue shortfall of approximately (\$36,000) due to the current inability to perform recovery work related to staffing issues.

Miscellaneous Expense Savings: \$19,000

The Building Department is trending toward an overall savings of approximately \$19,000 related to reduced travel, training, and other miscellaneous operating expenses.

MITIGATING STEPS

Administration has made concerted efforts to hold the line where possible on discretionary expenses within its control including delaying of staff recruitments while navigating the challenging situation of the past year and striving to maintain a respectable and safe level of service.

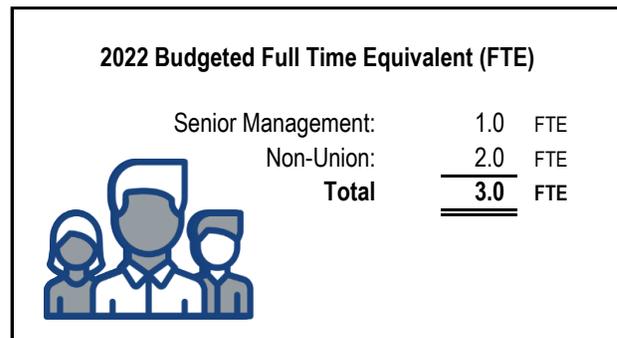
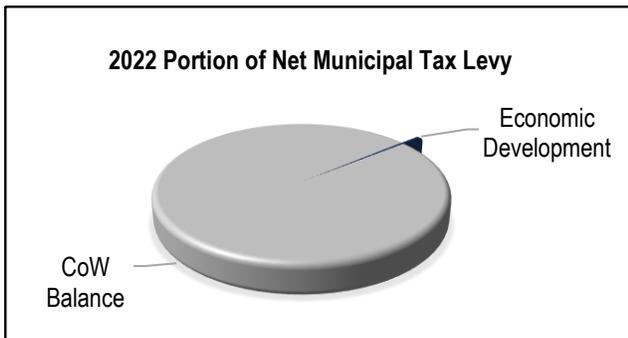
ECONOMIC DEVELOPMENT

DEPARTMENTAL OVERVIEW

Economic Development is responsible for attracting new business development to the region and helping retain existing businesses that foster a vibrant, economically diverse city.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	\$0
Annual Expense Budget	n/a	n/a	n/a	\$1,364,556
Annual Net Budget	n/a	n/a	n/a	\$1,364,556
Annual Net Variance	n/a	n/a	n/a	\$0
Variance as a % of Gross Budget	n/a	n/a	n/a	0.0%

Historical amounts are not available due to creation of department in 2022.



VARIANCE DESCRIPTION

The total departmental projected year-end variance is: \$0

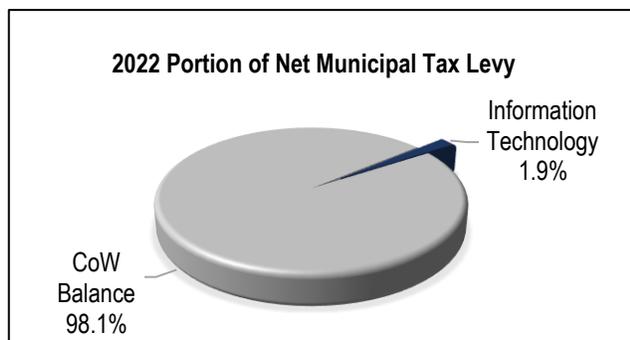
The Economic Development Office is a newly created department and therefore, while there may be anticipated savings in 2022, any surplus realized at year-end will be requested to be carried forward to the following year in an effort to assist in the department's start-up costs. Given the anticipated budget carry-forwards, no significant variances are projected at this time.

INFORMATION TECHNOLOGY

DEPARTMENTAL OVERVIEW

Provides technology planning, support and operations, which enables City services, and drives efficiencies. Committed to providing innovative, reliable, responsive and secure solutions that align business, process and technology. Provides and supports the systems, applications, computers, networks, data, internet access, security and policies that are critical to the delivery of City services.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$1,415,439)	(\$1,275,439)	(\$1,362,554)	(\$1,709,375)
Annual Expense Budget	\$8,260,494	\$8,224,564	\$8,702,573	\$9,076,667
Annual Net Budget	\$6,845,055	\$6,949,125	\$7,340,019	\$7,367,292
Annual Net Variance	\$17,909	\$32,736	\$179,778	\$55,000
Variance as a % of Gross Budget	0.2%	0.4%	2.1%	0.6%



2022 Budgeted Full Time Equivalent (FTE)



Management:	8.0	FTE
Non-Union:	15.0	FTE
Local 543:	45.6	FTE
Total	68.6	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary Related	\$0	(\$62,000)	(\$62,000)
Connectivity Savings	\$0	\$40,000	\$40,000
Various Miscellaneous	\$0	\$77,000	\$77,000
Net Total	\$0	\$55,000	\$55,000

VARIANCE DESCRIPTION

The total departmental projected year-end variance is:

\$55,000

Surplus

Salary Related: (\$62,000)

As a result of a recent Joint Job Evaluation (JJE) decision, it is anticipated there will be a deficit of approximately (\$125,000) related to retro payments and a resulting salary shortfall for the balance of the year. It is likely this deficit will be partially mitigated by intermittent vacancies and overall salary gapping estimated at \$63,000 resulting in an overall deficit of approximately (\$62,000). It should be noted that deficits related to job evaluations are offset corporately by a contingency provision.

INFORMATION TECHNOLOGY

Connectivity Savings: \$40,000

A reduction in connectivity costs, resulting from newly negotiated contracts, have contributed to an anticipated surplus which will be partially offset by the additional cost of integrating MS Teams with the corporate phone system. Overall, a surplus of approximately \$40,000 is anticipated.

Various Miscellaneous: \$77,000

Various miscellaneous line items of approximately \$77,000 within the department are contributing to the Y/E variance.

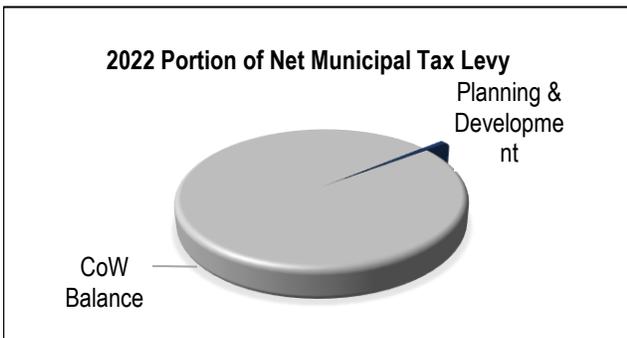
PLANNING & DEVELOPMENT

DEPARTMENTAL OVERVIEW

Planning Services is responsible for the preparation and implementation of plans regarding land use and development including the Official Plan & Zoning By-law. The division reviews, processes and makes recommendations to Council on land development applications as set out in the Planning Act of Ontario.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	(\$897,846)	(\$934,271)
Annual Expense Budget	n/a	n/a	\$4,059,564	\$4,109,297
Annual Net Budget	n/a	n/a	\$3,161,718	\$3,175,026
Annual Net Variance	n/a	n/a	\$793,151	\$520,000
Variance as a % of Gross Budget	n/a	n/a	19.5%	12.7%

Historical amounts are not available due to realignment of departments.



2022 Budgeted Full Time Equivalent (FTE)



Management:	3.0	FTE
Non-Union:	17.0	FTE
Local 543:	11.0	FTE
Total	31.0	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Staff Gapping	\$0	\$57,000	\$57,000
Revenue Surplus	\$0	\$438,000	\$438,000
Miscellaneous Expense Savings	\$0	\$25,000	\$25,000
Net Total	\$0	\$520,000	\$520,000

PLANNING & DEVELOPMENT

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **\$520,000** **Surplus**

Staff Gapping: \$57,000

Staff gapping resulting from a delay in recruitments has factored in to the department's overall anticipated surplus at year-end. The department is hopeful that further unexpected staff turnover will be minimized for the rest of the year.

Revenue Surplus: \$438,000

The Planning area is expected to end the year with a revenue surplus of approximately \$438,000 as it relates to Development Applications.

Miscellaneous Expense Savings: \$25,000

The Planning Department is projecting that miscellaneous expenditure savings of approximately \$25,000 will be achieved by year-end. The majority of the savings is expected to come from reduced travel, conferences and training, as well as other various miscellaneous operating expenses.

MITIGATING STEPS

Administration has made concerted efforts to hold the line where possible on discretionary expenses within its control including delaying of staff recruitments while navigating the challenging situation of the past year while striving to maintain a respectable and safe level of service.

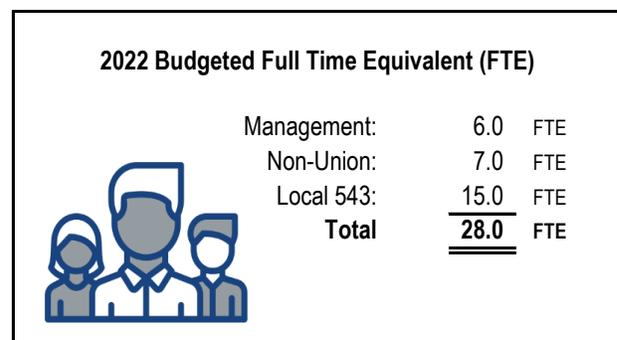
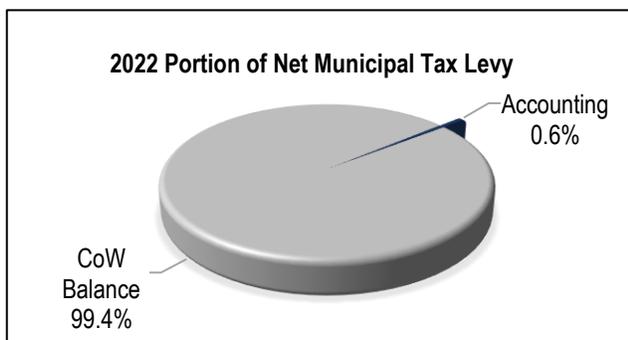
ACCOUNTING

DEPARTMENTAL OVERVIEW

The Accounting department provides accounts payable, accounts receivable, accounting and payroll services to the organization.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$833,103)
Annual Expense Budget	n/a	n/a	n/a	\$3,162,235
Annual Net Budget	n/a	n/a	n/a	\$2,329,132
Annual Net Variance	n/a	n/a	n/a	\$20,000
Variance as a % of Gross Budget	n/a	n/a	n/a	0.6%

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salaries	\$0	\$34,000	\$34,000
Various Miscellaneous	\$0	(\$14,000)	(\$14,000)
Net Total	\$0	\$20,000	\$20,000

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **\$20,000** **Surplus**

Salaries: \$34,000

A year-end surplus of approximately \$34,000 is projected in the Financial Accounting department as a result of staff gapping.

Various Miscellaneous: \$(14,000)

A (\$14,000) deficit is projected in various miscellaneous line items within Financial Accounting.

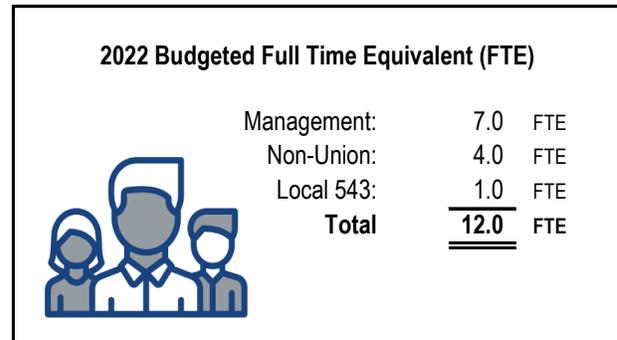
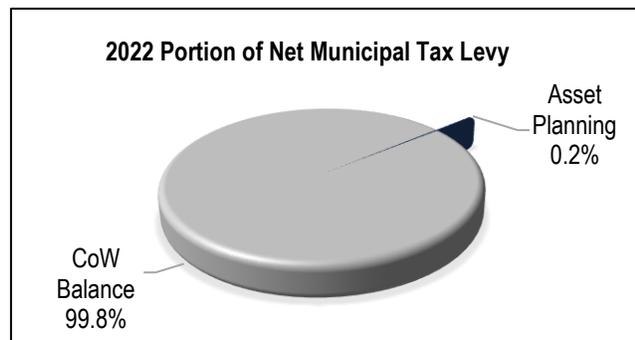
ASSET PLANNING

DEPARTMENTAL OVERVIEW

The Asset Planning department provides asset planning, capital budget development and monitoring, corporate energy management services and capital grant funding programs to the organization.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$1,010,920)
Annual Expense Budget	n/a	n/a	n/a	\$1,875,527
Annual Net Budget	n/a	n/a	n/a	\$864,607
Annual Net Variance	n/a	n/a	n/a	(\$4,000)
Variance as a % of Gross Budget	n/a	n/a	n/a	(0.2%)

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salaries	\$0	(\$12,000)	(\$12,000)
Various Miscellaneous	\$0	\$8,000	\$8,000
Net Total	\$0	(\$4,000)	(\$4,000)

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **(\$4,000) Deficit**

Salaries: (\$12,000)

A year-end deficit of approximately (\$12,000) is projected in the Asset Planning department as a result of staff gapping.

Various Miscellaneous: \$8,000

A surplus of approximately \$8,000 is projected in various miscellaneous line items within Asset Planning.

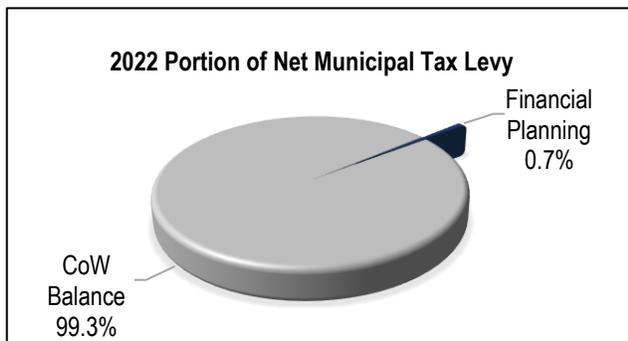
FINANCIAL PLANNING

DEPARTMENTAL OVERVIEW

The Financial Planning department provides operating budget development and monitoring services along with performance measurement and overall financial planning leadership for the Corporation and Council.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$1,125,237)
Annual Expense Budget	n/a	n/a	n/a	\$3,971,534
Annual Net Budget	n/a	n/a	n/a	\$2,846,297
Annual Net Variance	n/a	n/a	n/a	\$165,000
Variance as a % of Gross Budget	n/a	n/a	n/a	4.2%

Historical amounts are not available due to realignment of departments.



2022 Budgeted Full Time Equivalent (FTE)



Management:	5.0	FTE
Non-Union:	26.0	FTE
Local 543:	3.0	FTE
Total	34.0	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salaries	\$0	\$150,000	\$150,000
Various Miscellaneous	\$0	\$15,000	\$15,000
Net Total	\$0	\$165,000	\$165,000

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **\$165,000** **Surplus**

Salaries: \$150,000

A year-end surplus of approximately \$150,000 is projected in the Financial Planning department as a result of staff gapping.

Various Miscellaneous: \$15,000

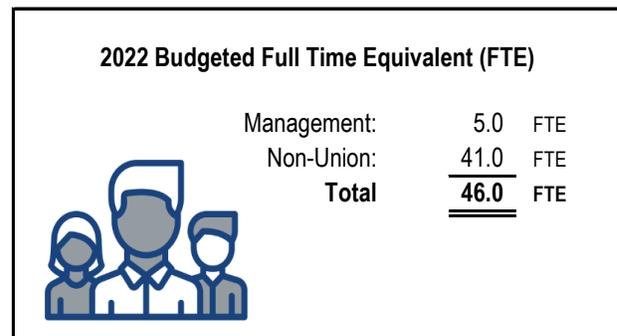
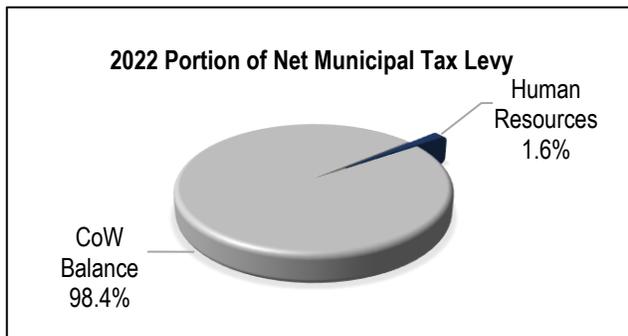
A surplus of approximately \$15,000 is projected in various miscellaneous line items within Financial Planning.

HUMAN RESOURCES

DEPARTMENTAL OVERVIEW

The Human Resources Department provides various services such as recruitment, compensation management, benefit administration, health and safety initiatives, and employee relations. As an equal opportunity employer, the City's HR Department also endeavours to provide succession management, professional skills development, and mental health initiatives to our corporate employees and retirees.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$1,031,013)	(\$663,879)	(\$408,842)	(\$919,342)
Annual Expense Budget	\$6,440,414	\$6,296,537	\$6,556,998	\$7,252,526
Annual Net Budget	\$5,409,401	\$5,632,658	\$6,148,156	\$6,333,184
Annual Net Variance	\$141,250	\$36,310	\$6,783	\$0
Variance as a % of Gross Budget	2.2%	0.6%	0.1%	0.0%



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Employment and Consulting Services	\$0	\$91,000	\$91,000
Health and Safety & Bill 221	(\$45,000)	\$35,000	(\$10,000)
Employment Service Centre	\$0	(\$66,000)	(\$66,000)
Employee Relations	\$0	(\$20,000)	(\$20,000)
HR Administration	\$0	\$5,000	\$5,000
Net Total	(\$45,000)	\$45,000	\$0

HUMAN RESOURCES

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **\$0**

Employment and Consulting Services: \$91,000

The projected surplus in the Employment & Consulting Services department is mainly due to salary gapping in the Workforce Planning Specialist position of \$55,000, which will be temporarily filled July. A surplus of \$36,000 is also being projected for a variety of miscellaneous accounts including training courses and program supplies.

Health and Safety: (\$10,000)

An expected variance in Health and Safety consists of a deficit of (\$90,000) due to a heavy workload Disability Management Specialist position, of which 50% of the salary is related to COVID. There is also a projected surplus of \$65,000 due to a salary gapping in a Health and Safety Advisor, which is looking to be permanently filled in August 2022. Small surpluses totalling \$15,000 in miscellaneous accounts make up the remainder, including a surplus in the EFAP account due to the March start date of the new contract with Family Services.

Employment Service Centre: (\$66,000)

Salaries in ESC are expected to have year-end deficit of \$66,000 due to heavy work load positions in the area including a temporary Employee Service Representative and a Records Management Clerk.

Employee Relations: (\$20,000)

The Employee Relations department is expected to end in a deficit position due to longer than expected salary negotiations which have incurred additional business meeting and room rental expenses (\$8,000). A deficit of (\$12,000) is also due to the Employee Relations Co-ordinator acting in a Employee Relations Assistant Position.

Human Resources Administration: \$5,000

Human Resources Admin is projected to have a small surplus of \$5,000 due to small surpluses in misc. accounts.

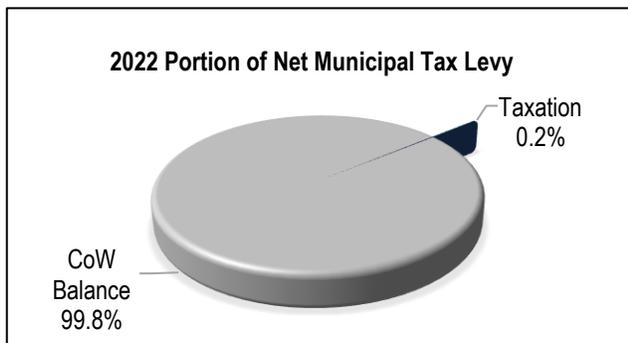
TAXATION

DEPARTMENTAL OVERVIEW

The Taxation department provides property billing and tax collection services, cash management and leadership on corporate financial projects.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$2,870,561)
Annual Expense Budget	n/a	n/a	n/a	\$3,475,392
Annual Net Budget	n/a	n/a	n/a	\$604,831
Annual Net Variance	n/a	n/a	n/a	(\$180,000)
Variance as a % of Gross Budget	n/a	n/a	n/a	(5.2%)

Historical amounts are not available due to realignment of departments.



2022 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	4.0	FTE
Non-Union:	9.0	FTE
Local 543:	13.0	FTE
Total	27.0	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
External Revenues	\$0	(\$180,000)	(\$180,000)
Net Total	\$0	(\$180,000)	(\$180,000)

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: (\$180,000) Deficit

External Revenue: (\$180,000)

A year-end deficit of approximately (\$180,000) is projected for net external revenues within the Taxation Department. This projected deficit consists of; (\$150,000) deficit in Tax Lien Registrations, (\$50,000) deficit in External User fees, (\$36,000) deficit in Letters of Deault and a (\$15,000) deficit in Return Cheque Fees. These deficits are offset by a \$50,000 surplus in Collection Fees Depts, \$16,000 surplus in Expedited Tax Certificates and a \$5,000 surplus in Tax Information.

COUNCIL SERVICES

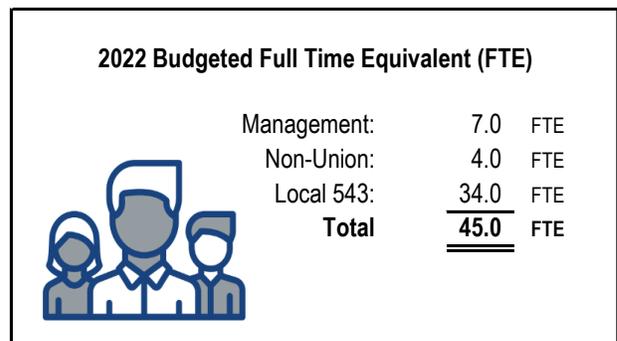
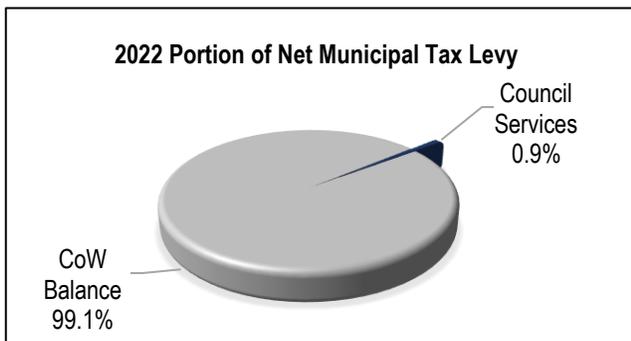
DEPARTMENTAL OVERVIEW

The City Clerk's Office administers the city's legislative process including Elections, Council and Committee meetings, and the maintenance of public records, as a service to City Council, Administration and the citizens of the City of Windsor.

Licensing & By-Law Enforcement oversees several categories of business licenses and enforcement of the licensing and various regulatory by-laws to ensure compliance and public health and safety. For example, public vehicles, hospitality, lodging, dirty yards etc. Coordinate licensing hearings for the Windsor Licensing Commission. Also acts as gaming regulator for the AGCO/OLG i.e. bingo, raffles.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	(\$2,983,945)	(\$3,203,000)
Annual Expense Budget	n/a	n/a	\$6,732,357	\$6,585,297
Annual Net Budget	n/a	n/a	\$3,748,412	\$3,382,297
 Annual Net Variance	 n/a	 n/a	 (\$484,420)	 (\$530,000)
Variance as a % of Gross Budget	n/a	n/a	(7.2%)	(8.0%)

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Lottery License Bingo Revenue	(\$225,000)	\$0	(\$225,000)
Business License Revenue	(\$175,000)	\$0	(\$175,000)
Repeat Offender Fee Revenue	\$0	(\$130,000)	(\$130,000)
Net Total	(\$400,000)	(\$130,000)	(\$530,000)

COUNCIL SERVICES

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **(\$530,000)** **Deficit**

Lottery License Bingo Revenue: (\$225,000)

The Licensing division is projecting a deficit of (\$225,000) related to bingo sites based on periodic COVID-19 closures and reduced operating capacities of 50% from January to March 2022. Bingo Halls began to operate at full capacity in April 2022 and although Bingo events and revenues have increased as a result, it is likely that a revenue shortfall for the year will occur.

Business License Revenue: (\$175,000)

The Licensing division is projecting a deficit of (\$175,000) in Business License Revenue due to an increase in business closures and a decrease in new business openings which can be attributed directly to the COVID-19 Pandemic. In addition, City Council adopted Council CR50/2022 which approved a business licence extension for all classes associated with the February 2022 deadline by 4 months to mitigate the impact on municipally licensed business caused by the COVID-19 pandemic. This has had a direct impact on the collection of late penalties and revenue reporting for Q2.

Repeat Offender Fee Revenue: (\$130,000)

The By-Law Enforcement department is projecting a deficit of (\$130,000) in revenue generated from the Division's Repeat Offender Fee for land maintenance matters. This fee was originally adopted by City Council in 2019 as a deterrent to repeat offenders and as such, the estimated revenue was a projection based on the previous year's issued invoices. Less invoices are projected to be issued than originally estimated resulting from better compliance, which coincides with the original intent of the fee.

MITIGATING STEPS

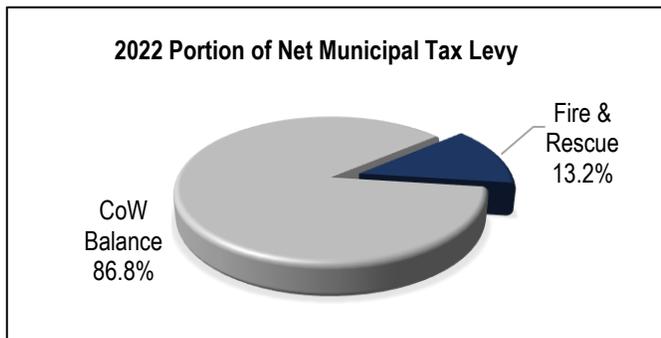
Council Services will continue to monitor variances going forward and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

FIRE & RESCUE

DEPARTMENTAL OVERVIEW

Services to the community include public education, code enforcement, fire plans examination, emergency dispatch, emergency response and fire cause determination. Along with structure fires, firefighters respond to a broad range of emergency incidents including vehicle fires, motor vehicle collisions, medical related emergencies, technical rescue incidents and hazardous materials incidents.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$1,098,503)	(\$1,481,166)	(\$1,518,324)	(\$1,952,731)
Annual Expense Budget	\$51,711,505	\$51,947,069	\$52,177,165	\$52,491,089
Annual Net Budget	\$50,613,002	\$50,465,903	\$50,658,841	\$50,538,358
Annual Net Variance	(\$87,219)	(\$553,373)	(\$812,297)	(\$2,872,000)
Variance as a % of Gross Budget	(0.2%)	(1.1%)	(1.6%)	(5.5%)



2022 Budgeted Full Time Equivalent (FTE)



Management:	3.0	FTE
Non-Union:	2.0	FTE
WFA:	300.0	FTE
Total	305.0	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Net Salary Variance	(\$320,000)	(\$2,354,000)	(\$2,674,000)
Apparatus Truck Incident	\$0	(\$100,000)	(\$100,000)
COVID & Convoy Related Expenses	(\$72,000)	\$0	(\$72,000)
Fire & Rescue User Fees	(\$20,000)	(\$20,000)	(\$40,000)
Mass Notification System	\$0	(\$33,000)	(\$33,000)
Miscellaneous Surplus Accounts	\$0	\$47,000	\$47,000
Net Total	(\$412,000)	(\$2,460,000)	(\$2,872,000)

FIRE & RESCUE

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **(\$2,872,000) Deficit**

Net Salary Variance: (\$2,674,000)

Net Salary variance for WFRS is projected to be in a deficit of (\$2,674,000). This includes overtime pressures only. A sharp increase in WSIB claims is a contributor to this year's overtime. WFRS has seen an increase in WSIB claims which has a significant impact on staffing. Further analysis shows that 87% of missed shifts from general sick and WSIB absences are causing overtime, up from 75% prior to 2020 and the pandemic. Windsor Fire and Rescue is working closely with internal Disability Management Specialist to minimize WSIB claims and/or bring staff back to work as early as possible. Included in the deficit is also the COVID and Convoy related overtime of (\$320,000). COVID policy on sick time (not to report to work if any symptoms of a cold are experienced) continue to cause pressure on overtime.

Fleet Maintenance and Repair: (\$100,000)

Truck Unit #4033 was damaged in an incident on January 6, 2022. The truck was transported to the manufacturer in Ohio for complete inspection & damage assessment/repair who gave an estimate of \$160,000 US. The claim was put to the insurance with a non-deductible portion of (\$100,000) CDN which will create a negative variance in the Apparatus repair & maintenance account. The department will try to mitigate the impact as much as possible by replacing/repairing only the equipment needed and postponing stocking of parts to the new year.

Covid & Convoy expenses: (\$72,000)

Total COVID and Convoy related expenses are projected to be (\$72,000). Convoy related expenses incurred in January 2022 are (\$9,000) creating an unbudgeted deficit in various accounts. Additional unbudgeted expense of (\$63,000) is the hiring of 3rd Assistant Deputy Fire Chief on a temporary basis. This allows for a dedicated personnel to attend the needs of frontline firefighting staff, consisting of development of ongoing COVID-19 policies, overseeing the implementation of the new procedures and ongoing daily review of incident run reports.

Fire & Rescue User Fees: (\$40,000)

User fee revenue for Fire & Rescue is projected to (\$40,000) deficit. Fire Prevention activities were disrupted in the first quarter due to a provincial shut down of businesses at the beginning of 2022 and Fire Operations preventative user fees incurred a decline in calls for gas line strikes and false alarms.

Mass Notification System: (\$33,000)

WFRS entered into a 5-year agreement with Everbridge for a Mass Notification system approved by 2020 Operating Budget, BI#2020-0354. The budget issue was approved on the basis that WFRS would enter into a four-way partnership between WFRS and three community partners. Three partners were verbally committed when the 5 year agreement with Everbridge (system provider) was signed. Actual agreement with partners was signed with only one partner creating a (\$33,000) shortfall in cost recovery. The process of obtaining additional partners is ongoing.

Miscellaneous Surplus Accounts: \$47,000

A surplus of \$47,000 is estimated to be achieved in the Fire & Rescue division by departments minimizing any discretionary expenditures as much as possible to mitigate department's overall deficit position.

FIRE & RESCUE

MITIGATING STEPS

The Fire and Rescue Services division will continue to mitigate overtime variance through limited options at the department's disposal in order to maintain approved service levels.

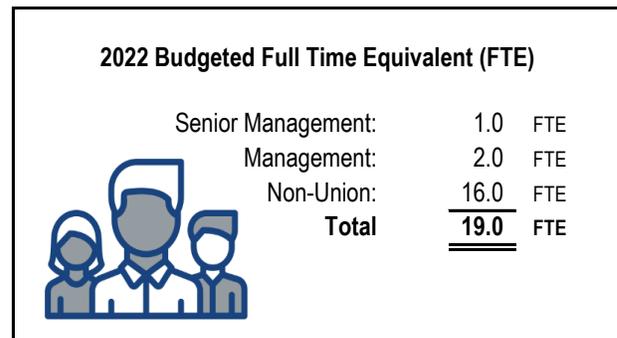
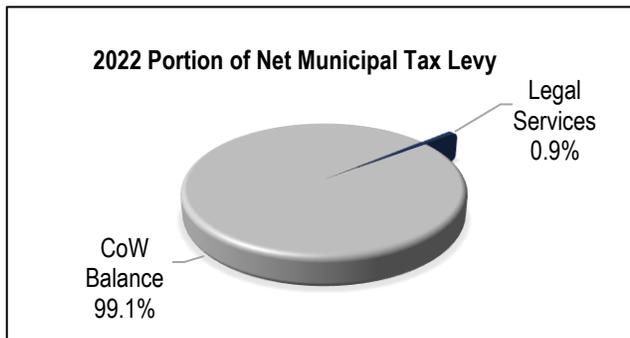
LEGAL SERVICES

DEPARTMENTAL OVERVIEW

The Legal Department provides legal services in connection with administrative tribunal/court litigation, contracts and agreements, expropriations, labour/employment matters, real estate transactions and leases.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$311,956)
Annual Expense Budget	n/a	n/a	n/a	\$3,672,157
Annual Net Budget	n/a	n/a	n/a	\$3,360,201
Annual Net Variance	n/a	n/a	n/a	(\$260,000)
Variance as a % of Gross Budget	n/a	n/a	n/a	(7.1%)

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Convoy Costs	(\$260,000)	\$0	(\$260,000)
Net Total	(\$260,000)	\$0	(\$260,000)

LEGAL SERVICES

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: (\$260,000) *Deficit*

Convoy Costs (\$260,000)

Legal is anticipating a (\$260,000) deficit due to miscellaneous costs associated to the Freedom Convoy that occurred in Windsor in February 2022. It is unknown at this time if the City will be reimbursed for these expenses.

MITIGATING STEPS

The Legal Department will continue to monitor variances going forward and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

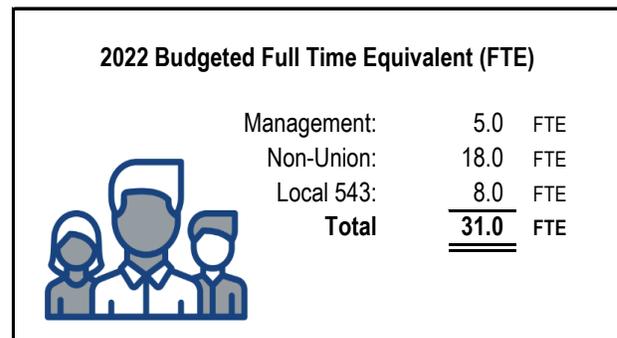
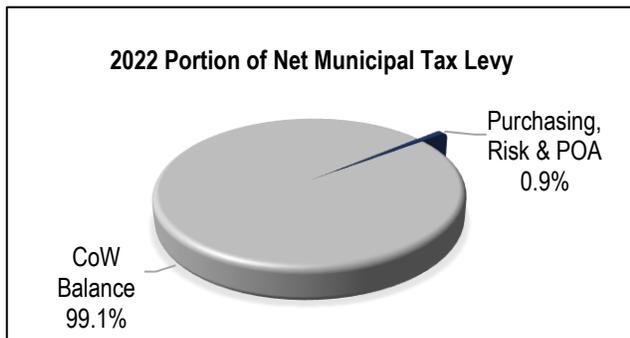
PURCHASING, RISK & POA

DEPARTMENTAL OVERVIEW

Purchasing procures goods and services. Risk Management manages personal injury, property loss claims, and insurance. The Provincial Offences administers POA Court and prosecutes offences.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$8,964,165)
Annual Expense Budget	n/a	n/a	n/a	\$12,422,984
Annual Net Budget	n/a	n/a	n/a	\$3,458,819
Annual Net Variance	n/a	n/a	n/a	(\$650,000)
Variance as a % of Gross Budget	n/a	n/a	n/a	(5.2%)

Historical amounts are not available due to realignment of departments.



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Provincial Offences Division	(\$400,000)	(\$250,000)	(\$650,000)
Net Total	(\$400,000)	(\$250,000)	(\$650,000)

PURCHASING, RISK & POA

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **(\$650,000)** *Deficit*

Provincial Offences Division: (\$650,000)

The Provincial Offences Division (POA) was impacted greatly by Ministry ordered court closures and suspension of POA timelines due to Covid-19. POA has ramped up operations since last year and continues to get through the resulting backlog of legal matters. Delays in getting matters into court have impacted POA's ability to collect on these revenues as Early Resolution and Trial matters are not due to be paid unless they are convicted in court. Another contribution to the lower than anticipated revenue is the significantly lower number of tickets issued over the last two years. In 2019 there were 29,336 tickets issued, in 2020 23,867 tickets were issued, and in 2021 20,518 tickets were issued. This steady and significant decline over the last two years has affected revenue collected and will continue to do so in the future if this trend continues. It should be noted that policing agencies control the number of tickets issued based on operational resources and this is beyond the operating departments control.

MITIGATING STEPS

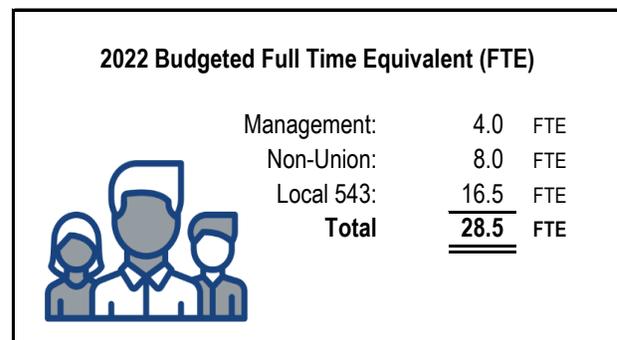
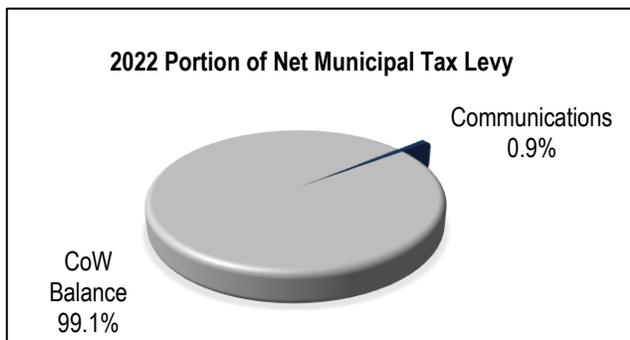
POA will continue to monitor variances going forward and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

COMMUNICATIONS

DEPARTMENTAL OVERVIEW

The Communications Department is the primary point of contact for communication and customer service, internally and externally including the 211/311 Contact Centre, for the City of Windsor.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$726,688)	(\$722,783)	(\$722,465)	(\$715,502)
Annual Expense Budget	\$3,673,781	\$3,826,234	\$3,914,452	\$4,058,175
Annual Net Budget	\$2,947,093	\$3,103,451	\$3,191,987	\$3,342,673
Annual Net Variance			(\$68,774)	(\$22,000)
Variance as a % of Gross Budget			(1.8%)	(0.5%)



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
211 RSP Provincial Funding	\$0	\$51,000	\$51,000
Salary	(\$152,000)	\$62,000	(\$90,000)
Miscellaneous Expenses	\$0	\$17,000	\$17,000
Net Total	(\$152,000)	\$130,000	(\$22,000)

COMMUNICATIONS

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **(\$22,000)** **Deficit**

211 Regional Service Provider (RSP) Provincial Funding: \$51,000

A surplus of \$51,000 results from 211 RSP Funding, This surplus is due to a change in contracted funding to be received for the remainder of 2022 and an increase in quarterly variable funding.

Salary: (\$90,000)

An overall salary deficit of (\$152,000) is from the Customer Contact Centre division. The majority of this variance can be attributed to part time staff working full time hours due to increased demand and the hiring of extra temporary staff to support Call Centre services during the pandemic. Offsetting the salary deficit in the Customer Contact Centre is a Customer Service division surplus in salaries of \$62,000 for the Corporate Marketing and Communications Officer capital project recoveries.

Miscellaneous Expenses: \$17,000

The Communications Department had an overall savings of \$32,000. The expenditures surplus is related to mitigating measures in administrative accounts such as office supplies, travel expenses, furniture & furnishings, machinery & equipment.

MITIGATING STEPS

The department will monitor variances throughout 2022 and take any reasonable steps assist in reducing or eliminating variances while mitigating any negative impact on service levels.

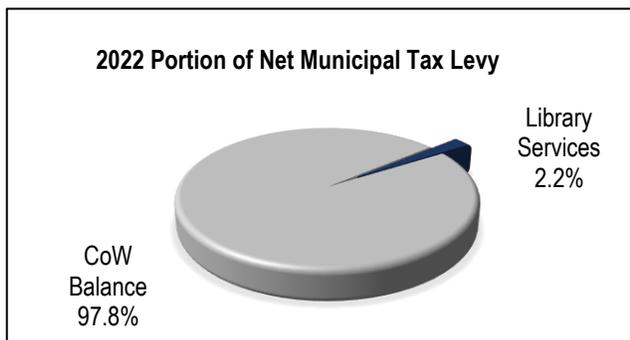
LIBRARY SERVICES

DEPARTMENTAL OVERVIEW

The Windsor Public Library consists of 10 library branches of varying sizes that provide a physical space where people can gather, attend programs, gain access to the internet and access the libraries' collections.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$1,251,871)	(\$1,071,621)	(\$1,032,621)	(\$964,895)
Annual Expense Budget	\$9,271,926	\$9,276,250	\$9,302,368	\$9,284,880
Annual Net Budget	\$8,020,055	\$8,204,629	\$8,269,747	\$8,319,985
* Annual Net Variance	\$278,838	\$658,270	\$799,040	\$106,000 *
Variance as a % of Gross Budget	3.0%	7.1%	8.6%	1.1%

** As per the Library Act, the Windsor Public Library's annual surplus is transferred to their reserve. However, the COVID related variance of \$106,000 will be transferred to the City.*



2022 Budgeted Full Time Equivalent (FTE)



Management:	6.0	FTE
Non-Union:	1.0	FTE
Local 2067.1	70.4	FTE
Total	77.4	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary & Benefits	\$141,000	\$335,000	\$476,000
Revenue	(\$93,000)	\$50,000	(\$43,000)
Miscellaneous Expenses	\$58,000	\$65,000	\$123,000
Surplus Transfer to Reserve	\$0	(\$450,000)	(\$450,000)
Net Total	\$106,000	\$0	\$106,000

VARIANCE DESCRIPTION

The total departmental projected year-end variance is:

\$106,000

Surplus

Salary Gapping: \$476,000

LIBRARY SERVICES

Salary and Benefits have a total of a \$476,000 surplus due to the following: Early 2022, modified and limited in-person services were offered at all the branches (curbside service only for some branches). Therefore, not as many temporary staff were needed. The surpluses not related to COVID-19 pandemic is attributed to historical surpluses in the salary and benefits accounts.

Revenue: (\$43,000)

A projected loss of approximately \$93,000 of late fees and rental revenues are directly attributed to COVID as WPL did not collect late fees because of COVID. For Q1, branches were offering modified in-person services and thus, there was no rental income from renting out rooms in the branches.

Miscellaneous Expenses: \$123,000

The savings of approximately \$58,000 of miscellaneous expenses is due to the following: Branches were offering mostly curbside services or modified in-person services during operating hours for most of Q1 2022; therefore, this decreased printing and imaging expenses, supplies for programs, etc. as people were not allowed in the branches; Audit fees and membership fees have historically been in a surplus position (Pre & post COVID) and thus, not related to COVID.

Surplus Transfer to Reserve: (\$450,000)

It should be noted that the WPL's financial position at the end of each fiscal year is not included with all other City departments to calculate the final City surplus/deficit. Although the WPL's financial statements are consolidated with the City's, the WPL, as per the Libraries Act, is a stand alone entity with its own audited financial statements, which include an accumulated surplus or deficit. Although the City provides the WPL with operational support consistent with other departments, the overall surplus or deficit is reported within the financial results of the WPL and is not reported in the overall position of the City at year end. However, it is being provided here for information purposes.

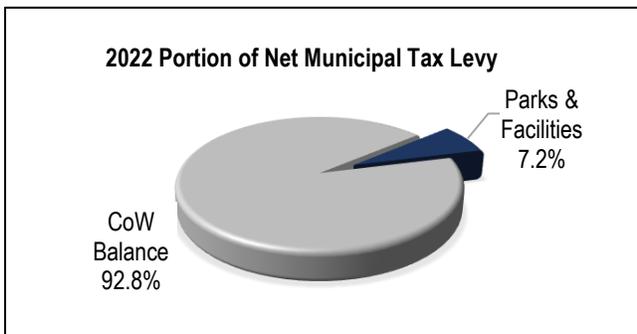
PARKS & FACILITIES

DEPARTMENTAL OVERVIEW

Parks is responsible for 204 parks, with over 2,500 acres of parkland, 143 km of hard surface trails, 300,000 sqft of horticultural beds, 2300 self watering planters, and 90,000 City owned trees within the urban forest, the Ojibway Nature Centre and the most species diverse parks in Canada. Also responsible for designing and creating unique park experiences and supporting numerous special events.

Facilities provides building maintenance and operations, caretaking, security, planning, building construction & renovations, project management, lease administration, and asset management. Committed to supporting the corporation and community by providing safe, clean, well-maintained facilities in a responsive and effective manner.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$13,313,211)	(\$13,513,046)	(\$11,523,724)	(\$9,267,862)
Annual Expense Budget	\$40,059,107	\$41,450,753	\$40,045,445	\$36,841,100
Annual Net Budget	\$26,745,896	\$27,937,707	\$28,521,721	\$27,573,238
Annual Net Variance	(\$419,133)	\$240,604	\$37,321	(\$191,000)
Variance as a % of Gross Budget	(1.0%)	0.6%	0.1%	(0.5%)



2022 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	25.0	FTE
Non-Union:	8.0	FTE
Local 543:	55.1	FTE
Local 82:	100.4	FTE
Total	189.5	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
PARKS			
Revenue Reductions	(\$56,000)	\$0	(\$56,000)
Cost Recoveries	\$0	\$287,000	\$287,000
Salary Gapping	\$0	\$260,000	\$260,000
Temporary Staffing Costs	\$0	(\$422,000)	(\$422,000)
COVID-19 Incremental Costs	(\$40,000)	\$0	(\$40,000)
Inflationary Cost Pressures	\$0	(\$47,000)	(\$47,000)
Parks Vandalism	\$0	(\$80,000)	(\$80,000)
Total Parks	(\$96,000)	(\$2,000)	(\$98,000)

PARKS & FACILITIES

FACILITIES			
Maint. Material & Housekeeping Supplies	(\$122,000)	\$37,000	(\$85,000)
Contracted Services	\$0	(\$459,000)	(\$459,000)
Salary /Wages	\$0	\$384,000	\$384,000
Cost Recovery	\$67,000	\$0	\$67,000
Total Facilities	(\$55,000)	(\$38,000)	(\$93,000)
<hr/>			
Net Total	(\$151,000)	(\$40,000)	(\$191,000)

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **(\$191,000)** *Deficit*

PARKS

Revenue Reductions (\$56,000) Deficit

As a result of the COVID-19 pandemic Parks is forecasting reduced revenues for services provided to the public for rental space and various user fees related to the Ojibway Nature Centre and natural areas programming. At the commencement of the pandemic in March 2020, provincial legislation mandated restrictions and Parks administration responded by reducing the provision of services, which is estimated to result a (\$56,000) revenue loss in 2022. The pandemic resulted in the closure of the Ojibway Nature Centre in Q1 2022. The Ojibway Nature Centre reopened in April 2022 with reduced programming. This has materially impacted revenues from room rentals, concessions and programming related user fees. Revenues are expected to be approximately half of the annualized budget for 2022.

Cost Recovery \$287,000 Surplus

Parks has received notification that approval has been received for the Canada Summer Jobs program to support expenditures related to student employment and offset temporary staffing expenditures. The eligible funding is yet to be received and it expected to be occur in late summer or early fall based upon the eligible costs and final student placements. The forecasted level of grant funding is expected to be \$287,000 based on forecasted student employment in Parks.

Salary Gapping \$260,000 Surplus

Labour savings due to staff attrition caused by retirements, leaves of absence, long term disability and employees transitioning to other departments and delays in recruitment to fill vacant positions are forecasted to yield a surplus of \$340,000 in 2022.

The Local 82 collective agreement was recently ratified and the wage rate increases will have an impact on labour costs. However, in 2022 any variance that is a result of the Local 82 contract settlement will be offset corporately by a provision within the corporate accounts.

Temporary Staffing Costs (\$422,000) Deficit

The temporary salary costs have increased over budget as a result of staffing resources that were required for temporary full time (TFT) workers. Of the (\$422,000) total deficit,(\$317,000) was a result of the requirement to maintain service levels and perform work and bridge the salary gapping from full time vacant positions as highlighted previously. The additional costs related to student employment is expected to be partially offset by the Canada Summer Job program grant funding detailed earlier in this report. In addition, the allocation of an employee in the Parks administration division working on the Work Force Management payroll system implementation is expected to result in an annual deficit of (\$105,000).

PARKS & FACILITIES

COVID-19 Incremental Costs (\$40,000) Deficit

As a result of the continued COVID-19 pandemic, enhanced cleaning measures are required to ensure that park amenities are cleaned on a frequent basis in high contact areas that are used by the public. Additional cleaning protocols were adopted at the commencement of the pandemic by the Parks and Facilities department for all city buildings and park amenities that were still used by the public and/or City employees. Additional temporary staffing to ensure that the enhanced cleaning schedules are maintained for bathrooms located in various parks and amenities during the high volume spring, summer and fall periods is expected to result in a (\$50,000) deficit.

Due to the reduced volume of activity programming at Ojibway Nature Centre, lower costs to run the concession are expected to generate \$10,000 savings, resulting in a (\$40,000) net deficit due to COVID.

Inflationary Cost Pressure (\$47,000) Deficit

As a result of current inflationary trends and market fluctuations in the costs of infrastructure materials and fuel expenditures there is an estimated budget pressure that is forecasted to yield a (\$47,000) budget deficit. Parks administration is continuing to monitor the continued escalation in prices of supplies and materials used in the parkland maintenance and attempting to mitigate costs in order to maintain current service levels and limit budget variances where possible.

Parks Vandalism (\$80,000) Deficit

As a result of recent events of vandalism that are occurring in parkland there is a forecasted variance of (\$80,000) deficit. These costs are required to remove graffiti, address damages to washroom located in parks throughout the City, and make repair to various park amenities such as playground, fencing, splash pads in addition to general restoration that have been damaged. The repairs are required immediately as they often have offensive materials and/or create unsafe conditions for public users that can't be delayed or deferred and are often in response to 311 calls received. As of the end of May the vandalism costs incurred by Parks have increased by 58% over the prior year levels.

MITIGATING STEPS

Parks will continue to monitor variances into the next fiscal year and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

FACILITIES

Maintenance Material & Housekeeping Supplies (\$85,000) Deficit

Since the early stage of the pandemic, COVID related Personal Protective Equipment and cleaning supplies are purchased corporate wide through the online Purchasing Portal and charged to the default Facilities Corporate account to take advantage of volume savings. These purchases are not part of the Operating Budget and are being absorbed by Facilities, resulting in an expected deficit variance. In addition, the costs of maintenance materials and housekeeping supplies have increased significantly compared to the prior year due to the current inflationary pressures.

The deficit will be offset by \$37,000 of non-COVID projected savings in maintenance materials and housekeeping supplies due to the closure or reduced hours at facilities accessible to the public.

PARKS & FACILITIES

Contracted Services (\$459,000) Deficit

Facilities is projecting an annual deficit of (\$459,000) in Contracted Services for 2022. During the first two quarters of 2022, Facilities incurred contracted services expenses at various parks facilities and city buildings that were not included in the regular preventative maintenance Operating Budget. These include HVAC repair at Willistead Manor, roof maintenance at Windsor Water World, and TSSA testing at Adventure Bay.

In addition, high inflation is impacting the costs of contracted services this year. Various vendors have increased their pricing for services and contract work due to the overall increases in labour and material costs. The rise in costs is especially notable in the operations of the Peace Fountain. The Peace Fountain service vendors are projecting pricing increase that will result in an approximately \$180,000 variance for the year.

Vandalism related costs are another factor in the deficit variance forecasted. Numerous acts of vandalism against city facilities and properties have required repair work by Facilities skilled trades this year. In one recent vandalizing incident at Mackenzie Hall, the copper piping was removed from the HVAC units. The estimated cost for the repair of the HVAC unit and the surrounding fence is \$20,000 for this instance alone.

The costs of equipment rentals that Facilities staff use to perform maintenance work also increased this year. Facilities does not own any lift equipment that is required when changing light bulbs or performing maintenance on lighting in parks or structures near City facilities. As the City expands its parks and facilities portfolio, rental costs will continue to increase and put additional pressures on Facilities Operating Budget.

Salary/ Wages Related Expenses \$384,000 Surplus

A number of budgeted positions were vacant during the year including Caretakers, Operating Engineers and Facility Person, due to retirement, reassignment, or departing from the corporation. The surplus from position gapping of \$457,000 is partially offset by the corporate permanent salary gapping allocation of \$38,000. These positions are actively being recruited for. The Local 82 collective agreement was recently ratified and the wage rate increases will have an impact on labour costs. However, in 2022 any variance that is a result of the Local 82 contract settlement will be offset corporately by a provision within the corporate accounts.

Cost Recovery \$67,000 Surplus

Facilities Division is estimating a surplus of \$67,000 for cost recoveries at the end of the year, this is mainly the revenues from COVID Enhanced Cleaning service provided to the Provincial Courts in the Windsor Justice Facility. In addition, the insurance proceeds of \$60,000 from the flood claim at the WFCU Centre in 2021 is anticipated to be allocated to the Department in 2022. The surplus is partially offset by less actual recoverable work in other areas.

MITIGATING STEPS

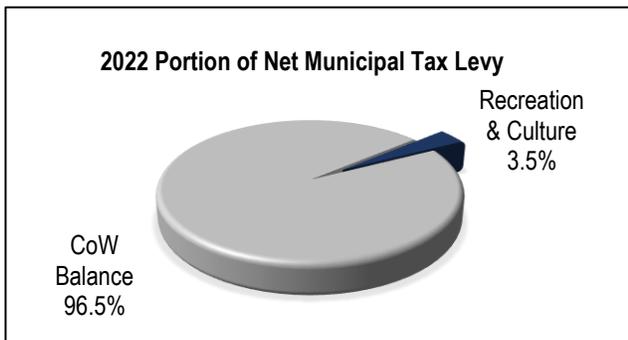
Facilities Operations Department will continue to monitor variances going forward and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

RECREATION & CULTURE

DEPARTMENTAL OVERVIEW

Recreation services builds vibrant, healthy, active and connected communities by providing facilities (arenas, pools, community centres) and programs that allow residents to participate in recreational activities. The Culture division provides programs, events and services that express the City's cultural identity, celebrates traditions and improves the quality of life for Windsor residents.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$11,704,711)	(\$12,014,378)	(\$11,949,514)	(\$12,161,940)
Annual Expense Budget	\$24,647,287	\$25,364,844	\$24,992,464	\$25,738,985
Annual Net Budget	\$12,942,576	\$13,350,466	\$13,042,950	\$13,577,045
Annual Net Variance	(\$81,695)	(\$1,362,395)	(\$157,936)	(\$1,000,000)
Variance as a % of Gross Budget	(0.3%)	(5.4%)	(0.6%)	(3.9%)



2022 Budgeted Full Time Equivalent (FTE)



Management:	21.0	FTE
Non-Union:	10.0	FTE
Local 543:	35.7	FTE
Local 82:	20.5	FTE
Total	87.2	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary and Wages	\$0	\$400,000	\$400,000
Programming and User Fee Revenue	(\$5,300,000)	\$0	(\$5,300,000)
Avoided Costs	\$3,900,000	\$0	\$3,900,000
Net Total	(\$1,400,000)	\$400,000	(\$1,000,000)

RECREATION & CULTURE

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **(\$1,000,000)** **Deficit**

The Recreation & Culture Department is projecting a year-end deficit variance totalling approximately (\$1,000,000). The projected deficit is a result of Recreation and Culture experiencing revenue losses due to COVID-19 of \$5.3M in concession sales, commissions, sales of goods & services, advertising, membership, rental and programming revenue. Recreation and Culture was able to mitigate expenditures in the amount \$4.3M by reducing part-time salary & wages and other operational costs. These mitigated expenditures assisted in offsetting the loss of revenues resulting a total projected deficit of (\$1,000,000) pertaining to the department.

Recreation and Culture continues to face challenges from the impacts COVID-19, experiencing significant staff shortages which are a contributing factor in the delay of implementing full programming at all Recreation and Culture facilities along with reduced operating hours.

Recreation and Culture realized a Non-COVID related savings in salaries across the department due to some shifting of staff, vacancies, recoveries from projects and gapping in the amount of \$400,000.

Any operating budget variances from the L82 settlement will be reported on the 3rd quarter variance however, any reported variance will be offset corporately by a provision within the corporate accounts.

Please note that the Recreation and Culture Department shares full-time Local 82 staffing with the Parks Department however, these budgets are fixed. Where one Department has a surplus in this account, the other Department will have a deficit to offset.

MITIGATING STEPS

The department will continue to monitor variances throughout 2022 and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

SECURITY & SPECIAL ACTIVITIES

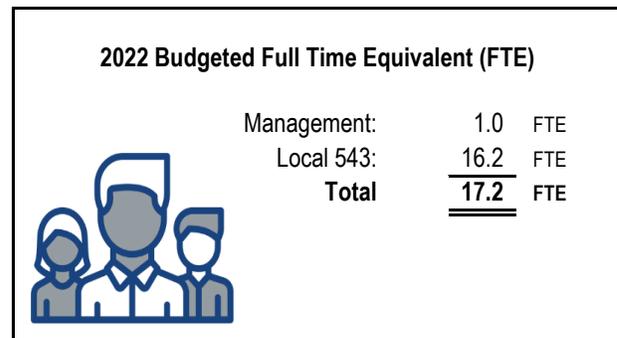
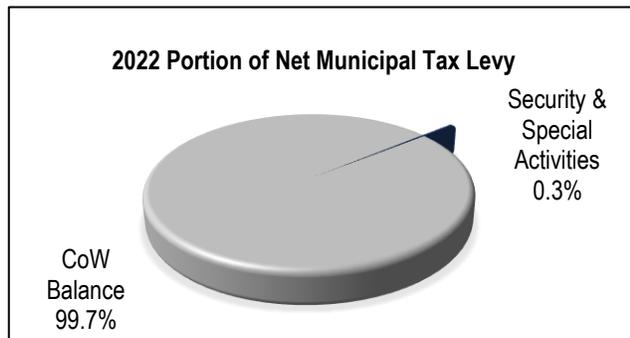
DEPARTMENTAL OVERVIEW

The Security Unit exists to provide proactive and reactive security measures to the Corporation at large working synergistically with existing agencies, departments and tenants.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$2,515,286)
Annual Expense Budget	n/a	n/a	n/a	\$3,701,829
Annual Net Budget	n/a	n/a	n/a	\$1,186,543
Annual Net Variance	n/a	n/a	n/a	\$0
Variance as a % of Gross Budget	n/a	n/a	n/a	0.0%

* Projected

Historical amounts are not available due to creation of department in 2022.



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Maint. Mtl & Housekeeping Supplies	\$0	\$38,000	\$38,000
Contracted Services	(\$39,000)	(\$178,000)	(\$217,000)
Salary Gapping	\$0	\$19,000	\$19,000
Cost Recoveries	\$12,000	\$148,000	\$160,000
Net Total	(\$27,000)	\$27,000	\$0

VARIANCE DESCRIPTION

The total departmental projected year-end variance is:

\$0

SECURITY & SPECIAL ACTIVITIES

The Security, Special Activities, City Hall Campus (SAC) Department

The SAC Department is not projecting a variance as at December 31, 2022.

Main. Mtl & Housekeeping Supplies \$38,000

Due to the more restricted measures during the pandemic, traffic at City facilities has decreased, which lead to less maintenance needs and housekeeping supplies consumptions. SAC Department is projecting a saving of \$38,000 in Maintenance Materials and Housekeeping Supplies at the end of 2022.

Contracted Services (\$217,000)

SAC Department is projecting a deficit of approximately (\$217,000) in Contracted Services at the end of 2022. As a new department that has expanded its scope of services to include Security and Special Activities throughout the City, the department is expecting to incur higher Contracted Services costs than the prior year to accommodate the higher number of service requests it expects to continue to receive. Also, as part of the safety measures to keep the public and the employees at 400 CHS safe during the pandemic, extra COVID security screening services were provided at a cost of (\$39,000) by a third party service provider, Neptune Security Services, until the end of March 2022. In addition, an audit has been conducted for 400 CHS Operating expenditure from 2015-2020 at a cost of \$21k for the department, which was not budgeted for 2022. This cost would be offset by the \$178,000 projected true up payment from Services Canada noted in the Cost Recovery section below for the operating costs incurred during the time period covered by the audit.

Salary Gapping \$19,000

SAC Department has a number of vacant regular part time positions that the department is actively trying to fill. Two RPT Operating Engineers 4th Class have been vacant since the beginning of the year, as well as the two Facility Persons and caretakers that were vacant partially during the year due to retirement, reassignment, or open positions that are yet to be filled. This results a salary gapping savings of \$128,000. The savings are partially offset by the corporate permanent gapping allocation to the department, the SAC Coordinator position not budgeted, heavy workload caretaker and the overtime expenses from added coverage due to the vacant positions. At the end of 2022, the SAC Department is projecting savings in salary gapping to result in a \$19,000 surplus.

Cost Recovery \$160,000

SAC Department is projecting a surplus of \$160,000 for cost recoveries. The Department is expecting a true up payment of \$178,000 from Services Canada for the operating costs between 2015 - 2020 based on the audited statements. In addition, SAC has been providing Enhanced Cleaning Measures for Services Canada that is out of the scope of regular service and is being recovered from the tenant.

Due to the year end forecast's projected deficit position, the department is eligible to draw partially from the approved one-time BSR funding at the end of the year, if necessary. This will offset any overall deficit projected for the year up to the amount of one-time funding of \$71k.

MITIGATING STEPS

SAC Department will continue to monitor variances going forward and take any reasonable steps to reduce or eliminate variances while mitigating any negative impact on service levels.

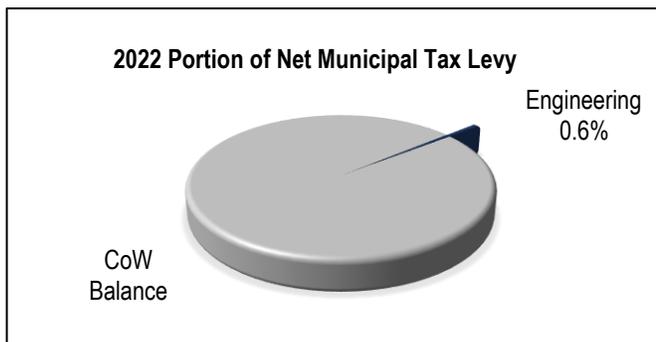
ENGINEERING

DEPARTMENTAL OVERVIEW

Engineering is responsible for; project management of municipal infrastructure projects, new buildings and non-building projects; development services; right-of-way permits; GIS system, and CAD services.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$5,338,928)
Annual Expense Budget	n/a	n/a	n/a	\$7,913,993
Annual Net Budget	n/a	n/a	n/a	\$2,575,065
Annual Net Variance	n/a	n/a	n/a	(\$43,000)
Variance as a % of Gross Budget	n/a	n/a	n/a	(0.5%)

Historical amounts are not available due to realignment of departments.



2022 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	10.0	FTE
Non-Union:	27.0	FTE
Local 543:	24.0	FTE
Total	62.0	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salaries & WA Recoveries	\$0	\$109,000	\$109,000
Minor Capital	\$0	\$33,000	\$33,000
Miscellaneous Line Items	\$0	\$2,000	\$2,000
Bank Charges	\$0	(\$27,000)	(\$27,000)
Licenses & Permits	(\$57,000)	\$10,000	(\$47,000)
Other Gen. Rev./User Fees/GIS User Fees	\$0	(\$113,000)	(\$113,000)
Net Total	(\$57,000)	\$14,000	(\$43,000)

ENGINEERING

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **(\$43,000)** *Deficit*

The Engineering department is projecting a year-end deficit of (\$43,000). The Office of the City Engineer is project to be on budget .

Salaries/ Work Auth Recoveries: \$109,000

The department is reporting an anticipated net surplus of \$109,000 in Salaries and Work Auth Recoveries, due to new employees at lower levels of pay grid as well as gapping that has occurred throughout the year, specifically in areas that do not have Work Auth Recoveries.

Minor Capital: \$33,000

During the 2021 Operating Budget a budget increase of \$30,300 was approved for the Cloud Perming Digital Platform. There have been some delays and the system has yet to be implemented. Therefore, the majority of the anticipated surplus in minor capital is due to this increase expense in budget, with no expense expected to occur in 2022. The additional surplus of \$2,700 is due to miscellanaous expenses. This anticipated surplus will be used to partially offset the anticipated deficient in Licenses & Permits.

Miscellaneous Line Items: \$2,000

Miscellaneous line item variances are contributing to a \$2,000 anticipated surplus.

Bank Charges: (\$27,000)

Further offsetting the surpluses for the Division is an anticipated deficit of (\$27,000) in bank charges. This item has traditionally been in a deficit as credit card payments are on the rise and these payment methods incur additional banking fees for the department.

Licenses & Permits: (\$47,000)

Based on the curent levels, Licenses & Permits are expected to be in a deficit of (\$47,000). Some of this deficit is due Sidewalk Cafe permits being waived for 2022. As previously reported to Council through the 2021 & 2022 budget reports, it is anticipated that this will result in a COVID-related deficit of approximately (\$57,000) based on the level of interest that occurred in 2020 and 2021..

Additionally, during the 2021 Operating Budget deliberations , a budget increase was approved to increase user fees to recover annual costs for the usage of Cloud Perming Digital Platform. As this system has not gone live, the increase has not taken effect resulting in a non COVID deficit of (\$30,000). The remaining offsetting anticipated non COVID surplus of \$40,000 is based on current levels of licenses & permits issued.

Other General Revenue / User Fees / GIS User Fees: (\$113,000)

Other General Revenue and User Fees are anticipated to be a deficit of (\$113,000) , This is based on current fees issued. While revenue is expected to pick up in the Summer/ Construction Season, there is uncertainty around the actual amount that will be received.

POLLUTION CONTROL

DEPARTMENTAL OVERVIEW

Pollution Control manages and oversees 49 pumping stations, 2 wastewater treatment plants (treatment of wastewater from Windsor and surrounding municipalities) & the biosolid processing facility.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	n/a	n/a	n/a	(\$21,337,790)
Annual Expense Budget	n/a	n/a	n/a	\$21,337,790
Annual Net Budget	n/a	n/a	n/a	\$0
 Annual Net Variance	 n/a	 n/a	 n/a	 n/a
Variance as a % of Gross Budget	n/a	n/a	n/a	n/a

Historical amounts are not available due to realignment of departments.

2022 Portion of Net Municipal Levy

n/a

2022 Budgeted Full Time Equivalent (FTE)



Management:	9.0	FTE
Non-Union:	3.0	FTE
Local 543:	8.7	FTE
Local 82:	44.0	FTE
Total	64.7	FTE

VARIANCE DESCRIPTION

The Pollution Control Department does not have a municipal levy component within their budget and therefore, no variance is projected for municipal levy purposes.

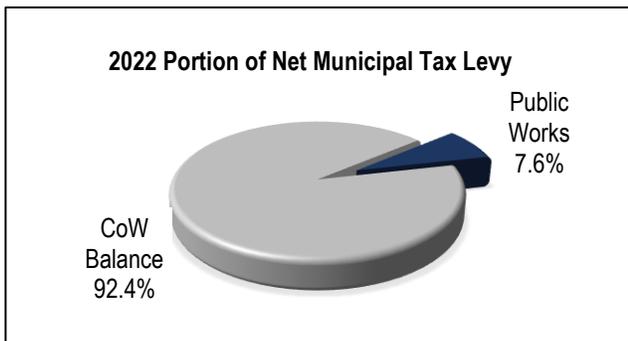
Please see the Sewer Surcharge submission for details related to the Pollution Control variance.

PUBLIC WORKS

DEPARTMENTAL OVERVIEW

The Roads and Infrastructure Services area provides a variety of services related to the planning, design, construction, operation and maintenance of roadways, sanitary and storm sewers, traffic control (signals & signs) and the City's fleet of vehicles. Services also include the City's street lighting, municipal parking and seasonal maintenance including snow clearing. Environmental Services ensures that all residential and municipal waste, recyclables and yard waste are collected in a manner consistent with current standards, Council approved service levels, and environmental requirements.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$28,785,172)	(\$30,629,406)	(\$27,330,228)	(\$29,641,435)
Annual Expense Budget	\$55,964,369	\$59,855,262	\$56,609,038	\$58,680,331
Annual Net Budget	\$27,179,197	\$29,225,856	\$29,278,810	\$29,038,896
Annual Net Variance	\$46,727	(\$1,407,608)	(\$2,606,219)	(\$2,180,000)
Variance as a % of Gross Budget	0.1%	(2.4%)	(4.6%)	(3.7%)



2022 Budgeted Full Time Equivalent (FTE)



Management:	32.0	FTE
Non-Union:	19.0	FTE
Local 543:	83.0	FTE
Local 82:	83.2	FTE
Total	217.2	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary and Wage – All Staff and Students	\$0	\$730,000	\$730,000
Miscellaneous Operating and Safety Supplies	(\$15,000)	\$0	(\$15,000)
Maintenance Materials and Parts	\$0	(\$110,000)	(\$110,000)
Convoy Costs	(\$125,000)	\$0	(\$125,000)
Winter Control	\$0	(\$350,000)	(\$350,000)
Fuel	\$0	(\$475,000)	(\$475,000)
Streetlight Maintenance	\$0	(\$550,000)	(\$550,000)
Waste Collection and Disposal	\$0	(\$635,000)	(\$635,000)
Revenue - All Divisions	(\$650,000)	\$0	(\$650,000)
Net Total	(\$790,000)	(\$1,390,000)	(\$2,180,000)

PUBLIC WORKS

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **(\$2,180,000)** **Deficit**

Salary and Wage: \$730,000

A projected overall surplus of approximately \$730,000 is estimated for 2022 related to salary and wage for all staff. The projected surplus is the net total of the surpluses and deficits expected related to salary and wage gapping due to a number of vacancies across the department resulting from retirements and staff appointments into new positions offset with the hiring of extra staff to accommodate heavy work load situations where required. Offsetting the overall salary and wage surplus is an expected deficit related to permanent gapping charges for the year and Local 82 contract settlement wage increase payments. Variances resulting from the L82 settlement will be offset corporately by a provision within the corporate accounts

Miscellaneous Operating and Safety Supplies: (\$15,000)

A deficit of approximately (\$15,000) is estimated for 2022 related to miscellaneous operating supplies required due to the ongoing pandemic including additional PPE and supplies, and enhanced security services.

Maintenance Materials and Parts: (\$110,000)

A deficit of approximately (\$110,000) is estimated for 2022 related to vehicle parts and Traffic paint due to increasing prices expected for 2022. A 2023 budget issue will be prepared for submission to Council as the price increases being experienced to date are expected to continue and increase more in 2023.

2022 Convoy Costs: (\$125,000)

A deficit of (\$125,000) was incurred in 2022 related to the convoy / protest in early 2022 on Huron Church Road. The deficit includes costs for contracted services, staff overtime, and other associated operating costs.

Winter Control: (\$350,000)

A deficit of approximately (\$350,000) is possible for 2022 related to the winter control service should Windsor experience average winter conditions in the latter part of the year. The final variance is dependent upon actual winter conditions and resulting service in the final quarter of 2022.

Fuel: (\$475,000)

A deficit of approximately (\$475,000) is anticipated for 2022 related to the net variances for fuel pricing and consumption. The blended actual average fuel pricing for January through May 2022 was 57% higher for all fuel types than the set budget. The actual average fuel pricing for the month of May 2022 was 71% higher, and at this time, prices are not expected to decrease. Offsetting the expecting deficit related to pricing, Administration is expecting a surplus related to decreased fuel consumption for all fuel types of approximately 350,000 litres. The consumption surplus expected is largely a result of a change in use at City fuel sites for the Police Department and the increase in hybrid / electric vehicle replacements across the city resulting in a reduction in fuel use. A 2023 budget issue will be prepared for submission to Council for consideration to make the necessary net adjust to the fuel budgets to mitigate the anticipated higher pricing and reduced consumption expected in 2023.

Streetlight Maintenance: (\$550,000)

A deficit of (\$550,000) is estimated for 2022 related to the contracted services for streetlight maintenance due to the higher cost of maintaining aging infrastructure based on actual billing levels for 1st quarter 2022 and anticipated billings for the remainder of the year. The higher cost to maintain the streetlights for the City is expected to continue annually, and as such, a 2023 budget issue will be prepared for submission to Council for consideration to mitigate this ongoing annual variance.

PUBLIC WORKS

Garbage Collection and Disposal: (\$635,000)

A deficit of approximately (\$575,000) is anticipated for 2022 related to garbage collection services due to an increase in residential garbage tonnage expected to be collected. The anticipated deficit represents an increase in tonnage of approximately 11.25% with expectation that this increase will continue for the remainder of 2022 and indefinitely. A 2023 budget request will be prepared for submission to Council for consideration to increase the base budget to mitigate the cost of collecting approximately 5,000 additional tonnes of garbage each year.

Revenue: (\$650,000)

A deficit of (\$650,000) is estimated for 2022 related to parking ticket revenue which can be directly attributable to the ongoing COVID pandemic. During the development of the 2022 Operating Budget, it was estimated that one-time funding of \$650,000 could be required related to COVID-19 one-time funding requirements for reduced 2022 parking ticket revenue. At this time, Administration is expecting a revenue reduction of approximately 20% in 2022 related to parking tickets, or \$650,000. The level of revenue loss is expected to improve in 2023.

MITIGATING STEPS

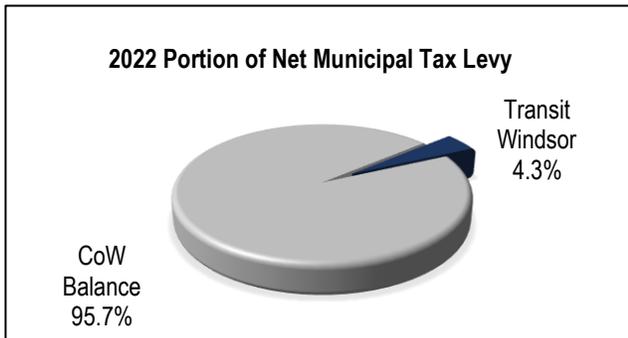
Public Works Administration monitors budgets closely and mitigates variances within the Department if feasible. Budget issue submissions will be prepared for the 2023 budget deliberations for variance items that are expected to continue beyond one-year/one-time and where there is no available budget reduction to facilitate a reallocation of currently budgeted funds.

TRANSIT WINDSOR

DEPARTMENTAL OVERVIEW

Transit Services provides residents of and visitors to the City with a variety of transit options that allow for mobility throughout the City for various purposes (employment, school, health care, shopping, etc.).

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$21,635,263)	(\$21,175,090)	(\$21,264,650)	(\$22,896,391)
Annual Expense Budget	\$36,061,034	\$36,294,433	\$36,851,094	\$39,317,934
Annual Net Budget	\$14,425,771	\$15,119,343	\$15,586,444	\$16,421,543
Annual Net Variance	\$123,288	\$658,202	\$792,839	(\$3,832,000)
Variance as a % of Gross Budget	0.3%	1.8%	2.2%	(9.7%)



2022 Budgeted Full Time Equivalent (FTE)



Management:	23.0	FTE
Non-Union:	7.0	FTE
Hourly	<u>251.0</u>	FTE
Total	<u>281.0</u>	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Transit Windsor Revenue	(\$5,117,000)	(\$1,160,000)	(\$6,277,000)
Commissions Revenue	(\$100,000)	\$100,000	\$0
Advertising Revenue	\$31,000	(\$30,000)	\$1,000
Other Professional Service External	(\$1,000)	(\$2,000)	(\$3,000)
Other Operating, Minor Apparatus, and Vehic	(\$10,000)	\$0	(\$10,000)
Travel, Training, Conference	\$10,000	\$3,000	\$13,000
Facility Operations- Labour Internal	\$16,000	\$0	\$16,000
Advertising Expenses	\$35,000	\$0	\$35,000
Vehicle Maintenance and Parts	(\$773,000)	\$11,000	(\$762,000)
Program Supplies and Computer Software	\$86,000	\$0	\$86,000
Commission Expenses	\$65,000	\$0	\$65,000
Fees and Service Charges Expense	\$184,000	\$30,000	\$214,000
Motor Fuel and Oil and Lubricants	\$1,262,000	(\$2,602,000)	(\$1,340,000)
Salary and Wages and Overtime	\$735,000	\$2,609,000	\$3,344,000
Convoy Costs	(\$42,000)	\$0	(\$42,000)
Government Funding Safe Restart	\$828,000	\$0	\$828,000
Net Total	(\$2,791,000)	(\$1,041,000)	(\$3,832,000)

TRANSIT WINDSOR

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **(\$3,832,000)** **Deficit**

Transit Windsor is projecting ending 2022 with an overall deficit of (\$3,832,000) after allocating the balance of \$828,000 of the Safe Restart Grant Funding (Phase 3), to the Transit Windsor operating budget. Safe Restart funding was provided by the Government of Ontario to mitigate the impacts of the COVID-19 Pandemic. Of the total deficit, (\$2,791,000) is related to COVID impacts, while (\$1,041,000) is related to Non-COVID Impacts.

It should be noted that, as per the Safe Restart Funding guidelines, actual revenues and expenses are being compared to the 2020 (Pre-COVID) Operating Budget.

Transit Revenue: (\$6,277,000)

Transit Windsor will continue to operate at enhanced Saturday service levels with additional trips to accommodate overloads, (with the exception of the Tunnel Bus) until September 3, 2022. Full Service is expected to resume September 4, 2022. The Tunnel Bus has not yet operated in 2022, but is expected to resume in September as well, assuming border restrictions are favourable. During 2022, Transit has continued to experience lower ridership rates, hence the fares collected were substantially reduced from expected levels. This has resulted in a significant loss of revenue for Transit, leading to an overall projected year-end deficit of (\$6,277,000) in the Transit Revenue account. The projected year end Non-COVID variance is (\$1,160,000) and the projected year end COVID variance is (\$5,117,000) The reason for the Non-COVID variance deficit is due to Safe Restart guidelines as stated above.

Commissions Revenue: \$0

The 2022 budget projected commission revenue of \$0.00, due to the permanent closure of Greyhound Canada. Due to the requirement of the Safe Restart program to compare the current actuals to the 2020 budget, which showed a projection of \$100,000, the result was a Non-COVID surplus variance of \$100,000 and a COVID deficit variance of (\$100,000), with an overall projected variance of \$0 for 2022.

Advertising Revenue: \$1,000

The projected year end variance for Advertising is a surplus of \$1,000. Due to the requirement of the Safe Restart program to compare the current actuals to the 2020 budget, which showed a projection of \$205,000, the result was a Non-COVID deficit variance of (\$30,000) and a surplus COVID variance of \$31,000.

Other Professional Services External: (\$3,000)

This account has a projected year end deficit of (\$3,000). The COVID deficit variance of (\$1,000) can be attributed mainly to additional security which was required at the Windsor International Transit Terminal (WITT) in early 2022, while the Non-COVID deficit variance of (\$2,000) is due to the difference between the 2022 and 2020 budgets (Safe Restart guidelines).

Other Operating Supplies and Vehicle Rental: (\$10,000)

Due to COVID, increased cleaning has resulted in an overall increase to the Operating Supplies and Minor Apparatus expense accounts. Offsetting this increase was a savings in vehicle rental costs, also COVID related. Therefore, the projected deficit of (\$10,000) is attributed in whole to the COVID-19 Pandemic.

Travel, Training, Conference: \$13,000

There has been a reduction to travel, training, and conference spending due to COVID. This has resulted in a projected year end surplus of \$10,000 related to COVID-19. The remaining \$3,000 projected surplus is Non-COVID related. Overall, the projected surplus for this category is \$13,000.

TRANSIT WINDSOR

Facility Operations-Labour INTERNAL: \$16,000

Due to reduced use of facilities in early 2022, the caretaking and general facility maintenance charges were decreased. This has resulted in a projected year end surplus of \$16,000, wholly attributable to COVID-19.

Advertising Expenses: \$35,000

Due to COVID-19, Transit Windsor continued reduced advertising through the first part of 2022. As we return to full service, regular advertising will resume for the remainder of the year to encourage increased ridership. The projected year end surplus of \$35,000 is entirely COVID related.

Vehicle Maintenance and Parts: (\$762,000)

The vehicle maintenance and parts accounts are projected to have a year end COVID deficit of (\$762,000). The COVID deficit of (\$773,000) is largely due to the cost of driver barriers which are to be installed in the buses. The Non COVID surplus of \$11,000 can be attributed to the difference between the 2022 and 2020 budgets for this category, as per Safe Restart guidelines as previously discussed

Program Supplies expenses: \$86,000

Due to COVID-19, the required inventory of Smart Cards and special event tickets has been significantly less, resulting in a projected year end COVID related surplus of \$86,000.

Commissions Expense: \$65,000

Transit Windsor pays commissions to third party vendors for the sale of passes and tickets. With continued reduced levels of ridership expected to year end, there is a projected surplus of \$65,000 which is attributable to COVID-19.

Fees and Service Charge Expenses: \$214,000

Due to COVID-19, there has been no Tunnel Bus service the first six months of 2022. Full service is expected to resume September 2022, assuming restrictions at the border are favourable. The savings in tunnel toll charges will result in a projected COVID surplus variance of \$184,000. The balance of the projected surplus is a Non-COVID variance of \$30,000, caused by the Safe Restart Funding requirement to compare 2022 actuals to 2020 budget amounts, as stated above..

Motor Fuels and Oil and Lubricants: (\$1,340,000)

Due to reduced services for the first part of 2022, there is a projected \$1,262,000 surplus in the fuel and oil and lubricant accounts, related to COVID-19. The projected Non-COVID impact due to increased prices for fuel, oil, and lubricants in 2022 is a deficit of (\$2,602,000). Overall, there is a projected deficit of (\$1,340,000) for these expenses.

Salary, Wages and Overtime: \$3,344,000

Continued reduction in services in 2022 required fewer buses on the road. This has resulted in a projected surplus in the salary, wages and overtime accounts. The projected COVID related surplus is \$735,000, while the balance of \$2,609,000, is the projected Non-COVID surplus. A significant portion of the Non-COVID surplus is due to the requirement to compare 2022 numbers to the 2020 budget (as per Safe Restart), and the balance is a result of employee vacancies and absences due to illness, injury, etc. The overall projected surplus for Salary, Wages and Overtime is \$3,344,000.

Convoy Costs: (\$42,000)

A deficit of (\$42,000) is the result of the convoy / protest in early 2022 at the Windsor-Detroit Bridge, on Huron Church Road. The deficit includes costs for wages, fuel, and lost revenue.

Government Funding (COVID): \$828,000

Transit Windsor will allocate the balance of \$828,000 from the Safe Restart Phase 3 funding to the operating budget. Safe Restart Funding was provided through the Federal and Provincial governments to mitigate pandemic-related deficits.

No further Safe Restart funding announcements have yet been made for 2022.

TRANSIT WINDSOR

MITIGATING STEPS

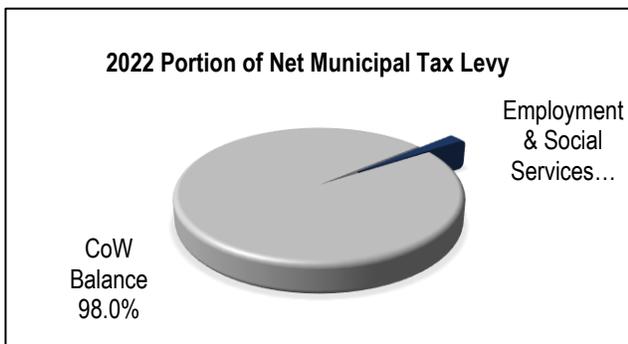
Transit Windsor has worked hard in 2022 to continue to provide transit service amidst all the challenges. The ridership is slowly rebounding but still remains lower than Pre-COVID numbers. This has led to continued reduced revenues and expenses for the first half of 2022. We are projecting an increase in ridership and associated revenue as we return to full service in September 2022.

EMPLOYMENT & SOCIAL SERVICES

DEPARTMENTAL OVERVIEW

Employment & Social Services provides basic financial, social and employment assistance for individuals who are in temporary financial need in Windsor, Essex County and Pelee Island.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$109,838,509)	(\$108,882,445)	(\$108,913,554)	(\$93,448,255)
Annual Expense Budget	\$117,503,235	\$116,969,007	\$116,559,418	\$101,037,567
Annual Net Budget	\$7,664,726	\$8,086,562	\$7,645,864	\$7,589,312
 Annual Net Variance	 \$346,682	 \$1,673,697	 \$1,568,805	 \$765,000
Variance as a % of Gross Budget	0.3%	1.4%	1.3%	0.8%



2022 Budgeted Full Time Equivalent (FTE)



Senior Management:	1.0	FTE
Management:	18.0	FTE
Non-Union	5.0	FTE
Local 543	190.0	FTE
Total	214.0	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
CDHO & Social Policy & Planning	\$0	\$0	\$0
Ontario Works (OW) Program Delivery:	\$67,000	\$698,000	\$765,000
<i>Salary and Benefit (OW)</i>	\$67,000	\$393,000	\$460,000
<i>Employment Related Costs (OW)</i>	\$0	\$419,000	\$419,000
<i>Other Miscellaneous Expenses (OW)</i>	\$0	(\$114,000)	(\$114,000)
Other Employment Services	\$0	\$0	\$0
100% Municipal Assistance	\$0	\$0	\$0
Net Total	\$67,000	\$698,000	\$765,000

EMPLOYMENT & SOCIAL SERVICES

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **\$765,000** *Surplus*

Human & Health Services Office - \$0

Human & Health Services Office is projected to end the year on budget.

Ontario Works (OW) Program Delivery - \$765,000

Ontario Works Program Delivery is projected to end the year with a net City surplus of \$765,000 comprised of the following: Staffing costs are projected to be lower than budget by \$460,000 net City mainly as a result of gapping. COVID-19 related salary surplus accounts for \$67,100. Lower Employment Related Expenses (ERE) are projected to add \$419,000 to the surplus. OW caseload sizes are currently below pre-pandemic levels and as a result the number of bus passes and employment supports are below historical averages. The projected surplus on the Salary and ERE budget lines was offset by the increased costs of \$114,000 in other miscellaneous accounts such as Consulting Services and Internal Program Support.

Other Employment Services - \$0

Other Employment Services, which include Employment Ontario Programs funded by Ministry of Labour, Training and Skills Development, are projected to be on budget.

100% Municipal Assistance and OW Financial Assistance - \$0

100% Municipal Assistance and OW Financial Assistance programs are projected to be on budget.

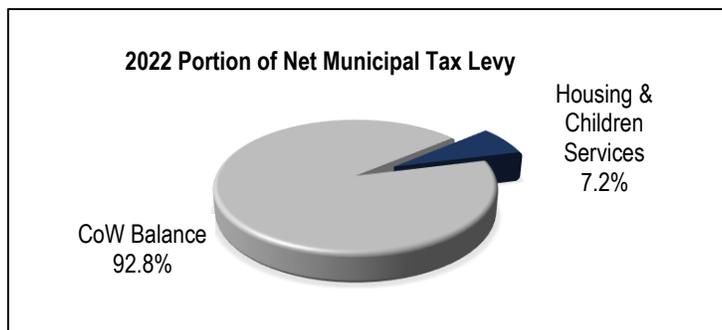
HOUSING & CHILDREN SERVICES

DEPARTMENTAL OVERVIEW

Social Housing administers program requirements and funding for 7,800 units including over 34 social housing providers in Windsor and Essex County. The division administers various programs related to homelessness and works with residents in Emergency Shelters and Housing with Supports Homes to ensure basic needs are met and provides assistance with transition back into the community.

The City of Windsor is the Consolidated Municipal Service Manager (CMSM) for Children's Services in Windsor and Essex County. CMSMs are the designated child care and early years service system managers responsible for planning and managing licensed child care services and EarlyON Child and Family Centres in their communities.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$97,771,797)	(\$97,404,344)	(\$91,607,808)	(\$101,618,222)
Annual Expense Budget	\$121,414,027	\$121,172,301	\$116,465,816	\$129,200,728
Annual Net Budget	\$23,642,230	\$23,767,957	\$24,858,008	\$27,582,506
Annual Net Variance	\$50,377	\$1,664,625	\$43,423	(\$1,365,000)
Variance as a % of Gross Budget	0.0%	1.4%	0.0%	(1.1%)



2022 Budgeted Full Time Equivalent (FTE)



Management:	9.0	FTE
Non-Union	10.0	FTE
Local 543	59.5	FTE
Total	78.5	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
WECHC Additional Expenditures and Revenue Loss	\$0	(\$1,618,000)	(\$1,618,000)
Non-Profit Lower Subsidy Payments	\$0	\$466,000	\$466,000
Federal Block Funding Loss	\$0	(\$568,000)	(\$568,000)
Housing Serv. / WECHC County Rev. Increase	\$0	\$112,000	\$112,000
Housing Services Administration	\$0	\$123,000	\$123,000
Homelessness Prevention Plan (HPP)	\$0	\$0	\$0
Covid-19 Expenditures (Homelessness & Childcare)	\$16,314,000	\$0	\$16,314,000
Covid-19 Revenue (Homelessness & Childcare)	(\$16,314,000)	\$0	(\$16,314,000)
Emergency Preparedness	\$0	\$0	\$0
Children's Services	\$0	\$0	\$0
Pathway to Potential Surplus	\$120,000	\$0	\$120,000
Net Total	\$120,000	(\$1,485,000)	(\$1,365,000)

HOUSING & CHILDREN SERVICES

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **(\$1,365,000) Deficit**

As detailed below, a combined year-end City deficit of **(\$1,365,000)** is currently being projected for Housing and Children's Services and Windsor Essex Community Housing Corporation (WECHC).

Housing Services and WECHC combined is projecting a net city deficit of **(\$1,485,000)**. WECHC is projecting a net city subsidy deficit of **(\$1,618,000)** as a result of increased maintenance and unit restoration costs in the portfolio. General Revenue (rent and other income) has increased (vs budget) but this is outweighed by cost increases experienced in maintenance and repairs as a result of both increasing vacancy repairs as well as increased supplier/contractor pricing. WECHC is also seeing an increase in consumption in utilities when compared to previous years.

Adding to this deficit is a net City deficit of **(\$568,000)** due to the loss of Federal Block Funding from the Federal government for both WECHC and Non Profit Housing. Offsetting these deficits is a net city subsidy surplus of **\$466,000** due to lower mandated subsidy payments being required by service providers in 2022, as well as from the reconciliation of service provider fiscal year-end reports. Also offsetting the WECHC subsidy deficit is a projected net city surplus of **\$112,000** due to higher than budgeted County revenue and **\$123,000** due to staff gapping.

The Homelessness Prevention Plan (HPP) budget is not projecting a city variance at this time.

COVID-19 expenditures related to Homelessness and Childcare provincial/federal programs will be fully offset by Federal and Provincial Covid-19 funding to support service providers in continuing to deliver critical services, purchase protective equipment, hire additional staff, enhance cleaning and infection prevention, and increase shelter capacity.

Emergency Preparedness is not projecting a city variance at this time.

Children's Services budget is not projecting a city variance at this time.

Pathway to Potential (P2P) budget is projecting a City surplus of **\$120,000** primarily due to ripple effect of COVID-19 and slow return to pre-COVID under utilization of programs. Even though Recreation has resumed most programs services, the pandemic is bringing a limited number of P2P eligible families to participate in programs leading to a surplus. Pathway to Potential, in partnership with Recreation has launched a media campaign both online and print to ensure families are aware of expanded programming opportunities this summer in addition to Recreation's new Centralized Intake Line which no longer requires residents to apply in-person. This summer, Recreation is expanding access to day camp programming to seven locations and P2P is doubling the number of weeks P2P eligible families can receive the discount rate. Transit Windsor was operating at a reduced service level earlier this year which resulted in lower ridership. In the last few months, Transit has resumed their service level but the demand for affordable bus passes has not returned to pre-pandemic participation. Transit Windsor and P2P are working together to increase awareness of the Affordable Pass Program (APP) through new awareness campaigns. As a result of these campaigns, at this time a year end variance is not being projected. Any P2P Recreation or APP saving being projected in Housing & Children's Services, will be offset by corresponding revenue losses in Recreation and Transit departments.

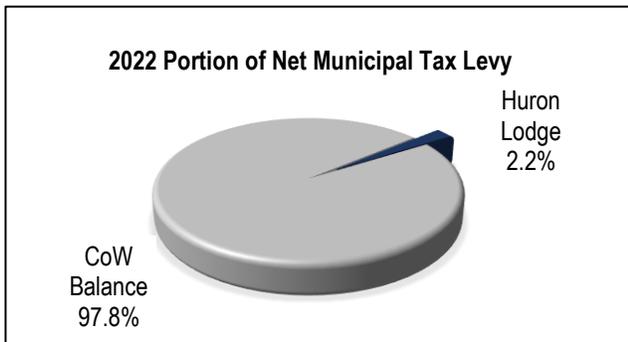
Mitigating Steps - Windsor Essex Community Housing Corporation (WECHC) is currently initiating an Internal Working Group across all departments to determine more efficient methods to deal with the rising cost of unit restorations. A partnership with a local agency is in the pilot phase to assist with unit restoration and lower labour costs. In addition, WECHC is making every effort to work with existing tenancies to avoid evictions that could result in increased turnover costs. Every effort is being made to re-rent vacancies in a timely manner to increase revenue. With respect to the increasing cost of utilities, WECHC is in discussions with a vendor to enroll in a program that will stabilize costs and could result in overall savings in utilities costs.

HURON LODGE

DEPARTMENTAL OVERVIEW

Huron Lodge is a long-term care facility committed to providing compassionate, quality care in a home-like setting for those who require 24-hour nursing and personal care.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$16,508,537)	(\$16,950,506)	(\$18,004,118)	(\$18,059,248)
Annual Expense Budget	\$23,995,061	\$24,747,809	\$26,132,683	\$26,521,327
Annual Net Budget	\$7,486,524	\$7,797,303	\$8,128,565	\$8,462,079
Annual Net Variance	\$2,296	\$1,033,330	\$522,202	\$850,000
Variance as a % of Gross Budget	0.0%	4.2%	2.0%	3.2%



2022 Budgeted Full Time Equivalent (FTE)



Management:	9.0	FTE
Non-Union	4.0	FTE
ONA:	23.0	FTE
Local 543	188.7	FTE
Total	224.7	FTE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Ministry of Long-Term Care Funding	\$1,500,000	\$1,900,000	\$3,400,000
Equipment	(\$80,000)	(\$70,000)	(\$150,000)
Accommodation Revenue	(\$100,000)	(\$350,000)	(\$450,000)
Purchased Services	(\$420,000)	(\$80,000)	(\$500,000)
Supplies	(\$400,000)	(\$200,000)	(\$600,000)
Salary	(\$500,000)	(\$350,000)	(\$850,000)
Net Total	\$0	\$850,000	\$850,000

HURON LODGE

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **\$850,000** **Surplus**

Ministry of Long-Term Care (MLTC) Funding: \$3,400,000

Huron Lodge is expecting to end the year with a surplus in the Ministry of Long-Term Care (MLTC) funding account primarily due to COVID-19 funding in the amount of \$1,500,000 for incremental costs due to the pandemic and \$1,900,000 to increase direct care staffing hours. The MLTC is committing to increase the direct care hours to four hours per resident per day by March 2025. The department will annualize this funding with an increase to the staff establishment as part of the 2023 budget process.

Building Maintenance and Equipment : (\$150,000)

To operate under COVID-19 legislation, the department continuously purchased various types of equipment in response to operating in the pandemic environment. For instance, technology equipment to support virtual family visits as mandated and medical equipment for active screening of all staff, visitors and residents. In order to meet the protocols for infection control, carts and sanitizing stations were also purchased. Larger tables were purchased to facilitate the prescribed 2 metre distance during meal times. Other equipment such as in-room dining trays were also purchased for newly admitted residents and residents experiencing symptoms in order to self-isolate in their own room. Other building maintenance not related to COVID-19 include flooring and air conditioning repairs.

Accommodation Revenue: (\$450,000)

Historically, accommodation rates increase by the consumer price index and occur annually and the department increased the budget accordingly as there was no indication that time the MLTC would defer rate increases. Additionally, there was an overwhelming number of discharged residents and the inability to admit new residents due to the outbreak status of the home in the first and second quarter of 2022. Approximately \$100,000 in the MLTC funding surplus funding may offset a portion of the deficit in this account which was due to COVID-19.

Purchased Services: (\$500,000)

Huron Lodge incurs additional costs for purchased services due to COVID-19. Additional caretaking purchased services for infection prevention and control and security services for COVID-19 testing and adherence activities. Additionally, a wound care nurse purchased service contract has been established in order to increase resident direct care hours and address the immediate need of resident wounds.

Supplies : (\$600,000)

In order to prevent the spread of COVID-19 and adhere to the additional COVID-19 legislation, additional supplies relating to PPE, and sanitizing agents are being purchased in order to protect all staff, residents and visitors of Huron Lodge. Other supplies such as paper products for in-room dining resident who are in isolation. The costs of these supplies was exceptionally high in the first and second quarter due to the outbreak status of the home. Unrelated to COVID-19, vendors have informed Huron Lodge of increases in product prices used in daily operations and this could increase the supplies variance further.

Salary Accounts: (\$850,000)

Salary accounts are projected to end the year with a negative variance of (\$850,000). The deficit in salaries is predominately due to deployed staff from other departments and additional shifts in all divisions at Huron Lodge due to resident need and the COVID-19 pandemic environment. Additional duties have been downloaded to the staff as a result of the COVID-19 pandemic and the implementation of enhanced infection control to prevent the spread of infections requires all personnel assist. Since residents are required to remain 6 feet apart for meals, additional staff are required for serving, feeding, porting residents, monitoring residents in the dining room. The provision of required staffing is ultimately the responsibility of the licensee and homes are legislated to have a staffing plan which addresses the needs of the residents. In recent years, council approved staffing increases through CR634/2020 and CR410/2021 to Huron Lodge's budget totalling \$1,515,000. Through these staffing increases, Huron Lodge is able to keep residents safe, respond to the MLTC directives and maximize the COVID-19 funding.

HURON LODGE

MITIGATING STEPS

The department is actively working with Human Resources to fill the positions that have been in added in recent years in order to use the new Direct Care Funding and meet the targets set out by the province. As part of the 2023 budget, the department will bring forward a budget issue to increase the funding budget and increase the staffing complement in order to meet the next target level set out by the Ministry.

Huron Lodge continues to closely monitor expenses and identify, as much as possible, areas for savings. The process of comparing prices for PPE and other required supplies is ongoing with the support from Purchasing and Facilities. The department uses employees who are on modified duties to the full extent of their capabilities.

At any time, the MLTC may increase restrictions which will likely result in negative variances in various expense categories. Huron Lodge continues to provide the most up-to-date expense data to the MLTC which historically has triggered additional funding beyond the initial cash-flow for COVID-19 funding.

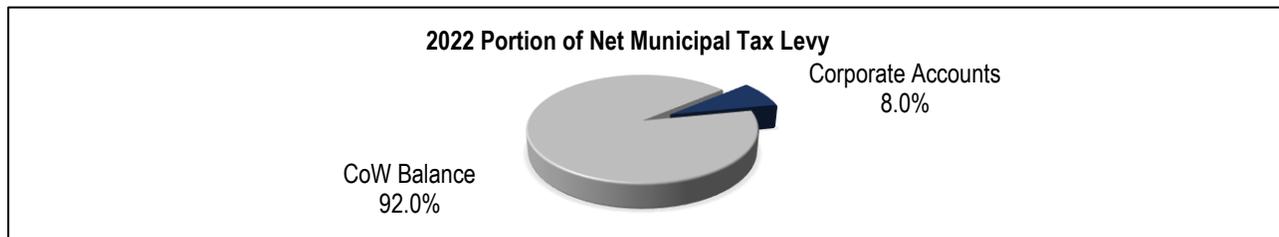
As part of the 2022 budget process, Huron Lodge identified additional expenditures totalling \$2,402,002 in COVID-19 related costs of which \$2,150,002 were additional temporary staffing dollars required to care for the residents in the pandemic environment with the legislative requirements set by the MLTC in the absence of funding commitments from the MLTC.

CORPORATE ACCOUNTS

DEPARTMENTAL OVERVIEW

The Corporate Accounts encompass a number of financial revenue and expense accounts which are not directly attributable to specific departments of the Corporation. The budgets contained in this section relate to expenditures incurred or revenues generated that impact on the Corporation as a whole as opposed to a specific department.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$216,031,073)	(\$217,748,697)	(\$131,127,456)	(\$137,121,971)
Annual Expense Budget	\$237,806,759	\$242,097,940	\$162,129,721	\$167,712,718
Annual Net Budget	\$21,775,686	\$24,349,243	\$31,002,265	\$30,590,747
Annual Net Variance	\$1,682,005	\$3,648,165	\$2,491,934	(\$3,480,000)
Variance as a % of Gross Budget	0.7%	1.5%	1.5%	(2.1%)



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
OLG Casino Revenue	(\$1,900,000)	\$0	(\$1,900,000)
YQG & Windsor-Detroit Tunnel Dividends	(\$2,000,000)	\$0	(\$2,000,000)
Property Tax Levy	\$0	(\$75,000)	(\$75,000)
Corporate Salary & Wage Provision	\$0	\$1,000,000	\$1,000,000
Corporate Utilities	\$0	(\$420,000)	(\$420,000)
Other Miscellaneous	\$0	(\$85,000)	(\$85,000)
Net Total	(\$3,900,000)	\$420,000	(\$3,480,000)

CORPORATE ACCOUNTS

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: (\$3,480,000) Deficit

OLGC Casino Revenue: (\$1,900,000)

Based on an analysis of the first quarter payments, a 2022 year end deficit of approximately (\$1,900,000) is projected in Casino revenues as Caesars Windsor's post covid recovery continues to ramp up in 2022. This estimate takes into consideration a steady improvement in revenue as the year progresses.

YQG and Windsor Detroit Border Link Dividends: (\$2,000,000)

Cross border and air travel have been severely restricted during the pandemic and its recovery stage, resulting in significant revenue losses for tunnel tolls and airport operations. As the recovery period is ongoing, it is anticipated that the \$2 Million in dividends received from these entities will not be realized in 2022.

Property Tax Levy: (\$75,000)

A year-end deficit of approximately (\$75,000) is projected in the Institutional Levy due to Heads & Beds

Corporate Salary & Wage Provision: \$1,000,000

The Corporate Provision account is projected to end the year with a surplus of approximately \$1,000,000. This budget contains provisions for JJE, unanticipated WSIB costs, an overtime provision for eligible non-union members, and a general contingency provision. This account contains provisions and accruals for various collective agreements that have been updated to reflect expected costs for the current year. It should be noted that the surplus in this account is offset by various deficits experienced across various line items in departmental budgets.

Corporate Utilities: (\$420,000)

A Projected deficit of (\$420,000) related to Corporate Utilities is being driven by a combination of the return to pre-pandemic consumption levels and rate pressures.

Electricity: (\$300,000)

A Projected deficit of (\$300,000) in Electricity is being driven by the return to pre-pandemic consumption levels.

Water: (\$340,000)

A Projected deficit of (\$340,000) in Water is being driven by the return to pre-pandemic consumption levels and rate pressures

Natural Gas: (\$280,000)

A Projected deficit of (\$280,000) in Natural is being driven by the return to pre-pandemic consumption levels and rate pressures

District Energy: \$500,000

A projected surplus of \$500,000 in District Energy is being driven by higher budgeted rates vs YTD actuals rates

Other Miscellaneous: (\$85,000)

A year-end deficit of approximately (\$85,000) is being projected in Other Miscellaneous items within the Corporate Accounts budget.

AGENCIES

DEPARTMENTAL OVERVIEW

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$100,598)	(\$100,598)	(\$100,598)	(\$100,598)
Annual Expense Budget	\$19,420,107	\$19,996,396	\$20,558,892	\$20,858,415
Annual Net Budget	\$19,319,509	\$19,895,798	\$20,458,294	\$20,757,817
Annual Net Variance	\$376,627	\$1,056,508	\$167,535	\$94,000
Variance as a % of Gross Budget	1.9%	5.3%	0.8%	0.5%

2022 Portion of Net Municipal Tax Levy



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
EMS / Land Ambulance	\$0	\$96,000	\$96,000
Essex Region Conservation Authority	\$0	(\$2,000)	(\$2,000)
Net Total	\$0	\$94,000	\$94,000

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **\$94,000** *Surplus*

EMS / Land Ambulance: \$96,000 Surplus

A projected year-end surplus of \$96,000 is anticipated as this represents the City's share of the 2021 adjustment resulting from an increase in Provincial funding. .

Essex Region Conservation Authority (ERCA): (\$2,000) Deficit

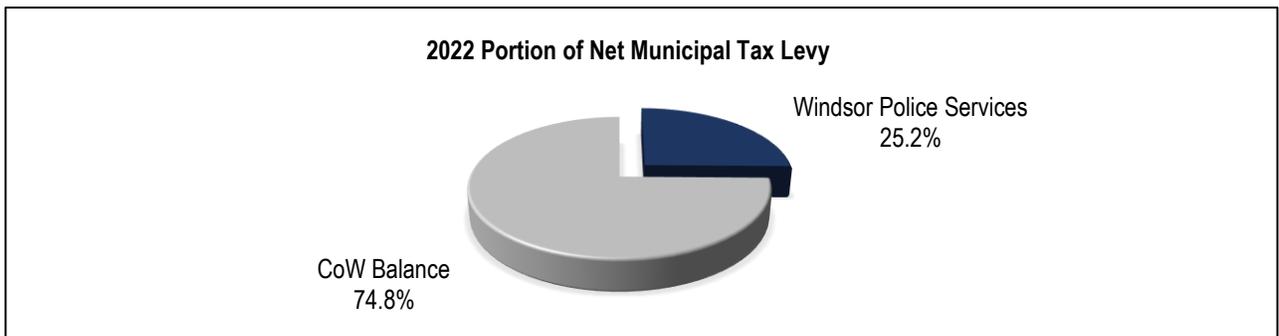
The Essex Region Conservation Authority's budget was approved subsequent to the City's budget being approved and will result in a (\$2,000) deficit.

WINDSOR POLICE SERVICES

DEPARTMENTAL OVERVIEW

The Windsor Police Service (WPS) provides crime prevention, law enforcement, assistance to victims of crime, public order maintenance and emergency response. WPS operates in accordance with principles that ensure the safety and security of all persons and property, safeguarding the fundamental rights guaranteed by the Canadian Charter of Rights and Freedoms and the Human Rights Code.

Financial Summary	2019	2020	2021	2022
Annual Revenue Budget	(\$17,775,338)	(\$17,364,207)	(\$17,384,673)	(\$18,042,140)
Annual Expense Budget	\$106,512,992	\$109,490,813	\$111,317,082	\$115,019,577
Annual Net Budget	\$88,737,654	\$92,126,606	\$93,932,409	\$96,977,437
Annual Net Variance	(\$480,124)	\$571,091	\$1,530,708	(\$4,250,000)
Variance as a % of Gross Budget	(0.5%)	0.5%	1.4%	(3.7%)



VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Windsor Police Services	(\$4,700,000)	\$450,000	(\$4,250,000)
Net Total	(\$4,700,000)	\$450,000	(\$4,250,000)

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **(\$4,250,000)** **Deficit**

Revenues:

A one-time increase in CSP grant funding will provide a \$450K grant revenue surplus during 2022.

Expenses:

The WPS incurred \$4.7M in unforeseen expenditures to respond to the Ambassador Bridge blockade situation.

BUILDING PERMIT RESERVE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Staff Gapping	\$0	\$245,000	\$245,000
Permit Revenue Surplus	\$0	\$5,000,000	\$5,000,000
Surplus From Miscellaneous Expenses	\$0	(\$34,000)	(\$34,000)
Indirect Costs	\$0	(\$490,000)	(\$490,000)
Net Total	\$0	\$4,721,000	\$4,721,000

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **\$4,721,000** **Surplus**

Administration of the Building Department is expecting an operating surplus of approximately \$5,211,000 within the Building Services portion of the budget (direct costs). However, after the allocation of indirect costs (beyond Building Services control) expected for the year totalling \$490,000, the overall transfer from the building permit reserve is anticipated to be a net surplus of approximately \$4,721,000. The surplus transfer will go towards the Building Reserve fund that currently has a balance of \$1,005,463. After the transfer, the Building Reserve Fund's new balance should have a surplus of approximately \$5,726,463.

Staff Gapping: \$245,000

Staff gapping dollars contributed significantly to the operating surplus portion of the variance due to the delayed hiring of several positions and staff turnover that the department has been experiencing so far this year.

Permit Revenue: \$5,000,000

Building permit revenue is expected to be in a surplus position of \$5,000,000 by the end of the year. This is mainly due to the large building construction projects that the Building Department is currently processing and are being anticipated by the end of the year.

Miscellaneous Expenses: (\$34,000)

The anticipated deficit in Miscellaneous expenses is mainly due to the bank service processing fees which will be related to the higher than budgeted Permit revenue.

MITIGATING STEPS

Administration will be making concerted efforts to hold the line where possible on discretionary spending within its control including delayed staff recruitments and striving to maintain a respectable and safe level of service as well as a safe community.

ON-OFF STREET PARKING RESERVE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
Salary Gapping - Wages and Fringe	\$0	\$146,000	\$146,000
Miscellaneous Operating Supplies and Services	(\$10,000)	\$0	(\$10,000)
Revenue - Daily, Monthly	(\$715,000)	\$0	(\$715,000)
Net Total	(\$725,000)	\$146,000	(\$579,000)

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **(\$579,000)** *Deficit*

Budgeted Transfer to Reserve	Actual Transfer to Reserve	Year-End Surplus
\$1,120,812	\$1,266,812	\$146,000

The On-Off Street Parking Division is projecting an overall deficit for 2022 of (\$579,000). The projected deficit is the net of all surpluses and deficits expected for the year related to salary gapping, miscellaneous operating supplies and services, and revenue. Due to the ongoing pandemic, a deficit of (\$10,000) is expected related to the purchase of additional security services for Public Works Headquarters; and a deficit of (\$715,000) is expected related to hourly parking revenue from all sources.

As part of the 2022 Operating Budget development, preliminary projections for anticipated losses in parking revenue were developed, resulting in an expected COVID impact of (\$715,000) for 2022. As of May 2022, the projected hourly parking revenue shortfall is expected to be inline with the projection completed during the 2022 budget development at (\$715,000).

An overall surplus of \$146,000 for wages and fringe is expected related to salary gapping due to vacancies in 2022 not attributable to the ongoing pandemic.

MITIGATING STEPS

The majority of the variance issue in the On-Off Street Parking Division is directly related to the ongoing pandemic

SEWER SURCHARGE RESERVE

VARIANCE SUMMARY

Description	COVID Variance	NON-COVID Variance	OVERALL Variance
PW Operations			
Salary & Wages	\$0	\$492,000	\$492,000
Sub-Total: PW Operations	\$0	\$492,000	\$492,000
Pollution Control			
Vehicle Rental - Internal	\$0	(\$16,000)	(\$16,000)
Utilities	\$0	(\$200,000)	(\$200,000)
Synagro Contract	\$0	(\$250,000)	(\$250,000)
Sub-Total: Pollution Control	\$0	(\$466,000)	(\$466,000)
Net Total	\$0	\$26,000	\$26,000

VARIANCE DESCRIPTION

The total departmental projected year-end variance is: **\$26,000** *Surplus*

PW Operations

Public Works Operations is anticipating an overall surplus of \$492,000 related to their Sewer Surcharge funded operations for 2022. This is due to salary, wage, and fringe benefits as a result of vacancies causing gapping.

Pollution Control

Pollution Control is reporting an estimated deficit of (\$466,000) from its Sewer Surcharge funded operations.

Key Highlights:

- The department is estimating a deficit of (\$16,000) in Vehicle Rental Expense, which is due to an increased number of vehicles needed in order to comply with COVID-19 safety procedures and social distancing. This is an internal expense with the offsetting revenue for these additional vehicle rentals being captured in Fleet.
- The department is also reporting an estimated deficit of (\$200,000) in Utilities. This deficit is related to the Pelletizer Facility and an increase use of natural gas and a higher rate for utilities than what was originally anticipated.
- A further anticipated deficit of (\$250,000) is expected to occur as a result of the contract with Synagro. This is due to the current year's rising inflation. A budget issue will be considered during the 2023 Operating Budget development for this anticipated increase.

Other Sewer Surcharge Related Items

Other Sewer Surcharge-related revenue and expenses, at this time, are anticipated to be on budget for 2022. As it is very early in the billing cycle there is insufficient data to project out any potential revenue variances at this time. There is a risk that a change in consumption patterns could further impact revenue, but it is too early in the year to determine what this impact could be. Revenue and expenses will continue to be assessed and appropriate adjustments will continue to be made throughout the year.